ANNUAL REPORT

SAFECURE SERVICES LIMITED

FY 2023-24

Reg. Office:

505, 5th FLOOR, SPACES-912, PLEASANT PARK, MIRA -BHAYANDER ROAD, MIRA ROAD - EAST, DIST - THANE, MAHARASHTRA



CIN NO.-U93030MH2012PLC237385 MSME NO.-MH33E0043224

Directors' Report

To
The Members
Safecure Services Limited
(Formerly known as Safecure Services Private Limited)
Office No - 5, Fifth Floor, Bldg No 6,
Old S No 9, 12, 14 (PT) News No. 62, 66, 69,
Opp Pleasant Park, Mira Bhaynder Road,
Behind Jhankar-6, Mira Road (E),
Thane- 401107

SAFECURE SERVICES LIMITED



1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

The Board of Directors (hereinafter referred to as 'the Board') are pleased to present the Annual Report, on the business and operations of Safecure Services Limited (formerly known as Safecure Services Private Limited) ('Safecure/the Company') along with the Audited Standalone and Consolidated Financial Statements and Auditors' reports thereon for the financial year ('FY') ended March 31, 2024 ('year under review')

1. Financial Results:

(₹ in Lakhs except earnings per share)

Standalone Financial Statements			
Particulars	For FY ended March 31, 2024	For FY March 31, 2	ended 2023
Total Income	4,940.61		3,909.62
Total Expenses	4,401.92		3,559.02
Profit before Tax	538.69		350.60
Tax Expenses			
Current Tax	65.44		44.47
Deferred Tax	(3.38)		(5.36)
Profit after Tax	476.63		311.49
Weighted Average Number of Shares for Basic/ Diluted EPS	7040000		1760000
Earnings Per Share			
Basic	6.89		4.47
Diluted	6.89		4.47



O (idea)

1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

(₹ in Lakhs except earnings per share)

		(R in Lak	ns except
Consolidated Financial Statement			
Particulars	For FY ended March 31, 2024	For FY March 31, 2	ended 024
Total Income	4,940.61	:	,909.62
Total Expenses	4,401.92		3,559.02
Profit before Tax			
Tax Expenses			
Current Tax	65.44		44,47
Deferred Tax	(3.38)		(5.36)
Profit after Tax	476.63		311.49
Weighted Average Number of Shares for Basic/ Diluted EPS	7040000		760000
Earnings Per Share		:	
Basic	6.89	42.	4.47
Diluted	6.89		4.47

2. <u>Dividend:</u>

The Directors do not propose any dividend for the year under review.

Further, during the year under review, the Company was not required to transfer any unpaid/ unclaimed amount of dividend to Investor Education and Protection Fund.

3. Transfer to reserves, if any:

The details of transfer to reserves are provided in Note 10 of the financial statements.

4. Conversion of Company to Public Limited Company:

The Company had approved the conversion of its status from Private Limited Company to Public Limited Company at the Extra Ordinary General Meeting of the Members held on May 18, 2023. The order of the Registrar of Companies, Maharashtra, Mumbai was received on August 2, 2023 confirming the conversion of the Private limited Company to Public Limited Company.





1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

5. Review of Operations of the Company (₹ in Lakhs):

The Company saw a marginal increase in demand for its services during the year under the review which was ₹ 4,916.51 as compared to previous financial year ended March 31, 2023 ('Previous financial year') which was ₹ 3,889.74. Further for its operations, the Company incurred a net expenditure of ₹ 4,401.92 as compared to ₹ 3,559.02 for the previous financial year.

The net profits for the year under review stood at ₹ 476.63 which had marginally increased from the previous financial year which stood at ₹ 311.49.

Your Directors are continuously looking for avenues for future growth of the Company and are of the opinion that the Company is positioned to retain a higher market positioning during the subsequent financial years.

6. Change in the nature of business:

There was no change in the nature of business during the year under review.

The Company had however made an addition to its existing business by adding new objects/businesses pertaining to expanding the existing Security and facility management business in various other sectors such as hospitality and travel etc.

The aforesaid addition was done vide the approval of the Members/Shareholders at their Extra Ordinary General Meeting of the Company held on April 15, 2023 which was subsequently approved by the Registrar of Companies, Maharashtra, Mumbai vide its certificate of registration of special resolution dated May 17, 2023.

Your directors foresee that this alteration in the object clause will benefit the Company in expanding business operations and generating enhanced revenues in the future.

7. Share Capital:

(a) Buy Back of Securities:

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

(b) Sweat Equity:

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

(c) <u>Bonus Shares</u>:

The Company had issued 52,80,000 (Fifty Two lakhs Eighty Thousand) bonus equity shares against existing 17,60,000 (Seventeen Lakhs Sixty Thousand) equity shares existing as fully paid in the Company, as Bonus Issue to the existing Shareholders of the Company in the ratio of Three (3) equity Shares for every one (1) equity shares held (i.e. in the ratio of 3:1 Shares).

(d) Employee Stock Option:





9

1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

MH33EO043224

The Company has not provided any Stock Options to the employees during the year under review.

(e) Rights Issue:

The Company has not issued any shares on rights basis during the year under review.

Issued subscribed and Paid up capital of the Company:

As on March 31, 2024, the issued, subscribed and paid-up Share capital of your Company is ₹ 7,04,00,000 (Indian Rupees Seven Crores Four Lakh) comprising of 70,40,000 (Seventy Lakh Forty Thousand) equity Shares of ₹ 10/- (Indian Rupees Ten) each.

Authorized Share Capital of the Company:

During the year under review, the Members/shareholders vide their Ordinary resolution passed at the Extra Ordinary General Meeting held on December 7, 2023 increased the authorized share capital of the Company to ₹ 11,00,00,000 (Indian Rupees Eleven Crores) divided into 11000000 (One Crore Ten Lakh) equity shares of ₹ 10 (Indian Rupees Ten) each.

As on March 31, 2024, the Authorised Share Capital of your Company stood at ₹11,00,00,000 (Indian Rupees Eleven Crores) divided into 11000000 (One Crore Ten Lakh) equity shares of ₹10 (Indian Rupees Ten) each.

8. Deposits:

The Company has neither invited nor accepted any deposits during the year under review. Accordingly, no amount of principal or interest related thereto was outstanding as on March 31, 2024.

9. Details of Subsidiaries, Joint Ventures or Associate Companies:

The Company has the following Subsidiary Company as on March 31, 2024:-

(a) <u>Safesense Tech Services Private Limited.</u>:

A report of the performance and financial position of the above mentioned Subsidiary Company is provided in AOC-1 which is annexed to the report as **Annexure A**.

Further, the Company does not have any Associates and Joint ventures Companies during the year under the review

Lastly, during the year under review, no Company has become or has ceased to be a Subsidiary, Joint Venture or Associate Company of the Company.

10. Board of Directors

(a) Changes in the composition of the Board during the year under review:

The following changes took place in the composition of the Board of Directors during the year under review:



CIN NO.-U93030MH2012PLC237385 MSME NO.-MH33E0043224



1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

- (i) Mr. Nikit Shailendra Pandey (DIN: 09559834) was appointed as an Additional Director by Board of Directors of the Company with effect from May 10, 2023. Mr. Nikit Shailendra Pandey was regularized from Additional Director to Director at the Annual General Meeting of the Company held on September 30, 2023;
- (ii) Mr. Shailendra Mahesh Pandey (DIN: 06403434) was appointed as the Managing Director of the Company for a period of 5 years with effect from February 1, 2024;
- (iii) Mr. Nikit Shailendra Pandey (DIN: 09559834) was appointed as an Whole Time Director of the Company for a period of 5 years with effect from February 1, 2024;
- (iv) Mr. Ramesh Kumar Jain (DIN: 10469472) was appointed as a Non-Executive Independent Director on the Board of the Company for a period of 5 years with effect from February 2, 2024;
- (v) Mr. Devendra Kumar Pandey (DIN: 10469402) was appointed as a Non-Executive Independent Director on the Board of the Company for a period of 5 years with effect from February 2, 2024;
- (vi) Mr. Subhag Rai Mehta (DIN: 03059832), was appointed as a Non-Executive Independent Director on the Board of the Company for a term of 5 years with effect from February 2, 2024.

(b) Number of Meetings of the Board:

The Board of Directors duly met 10 (Ten) times during the year under review in respect of which proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

(c) Director liable to retire by rotation:

Ms. Ranju Shailendra Pandey (DIN: 06479693), Director of the Company, is liable to retire by rotation at the ensuing Annual General Meeting (hereinafter referred to as 'AGM') and being eligible, seeks re-appointment.

The Board recommends her re-appointment.





1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

(d) Declaration by the Independent Directors:

The Company has received the necessary declarations from each of the Independent Directors under section 149(7) of the Companies Act 2013 that they meet the criteria of Independence laid down in Section 149(6) of the Companies Act, 2013.

During the year, the non-executive Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission, and reimbursement of expenses incurred by them to attend the meetings of the Company.

(e) <u>Directors' Responsibility Statement:</u>

In pursuance of Section 134 (3) (c) and (5) of the Companies Act, 2013, the Directors hereby confirm that:

- (i) in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards had been followed and there were no material departures from the same;
- the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual accounts on a going concern basis;
- (v) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. Key Managerial Personnel:

The following changes took place in the Key Managerial Personnel during the year under review:

- (a) Mr. Revati Raman Sharma was appointed as the Chief Financial Officer (CFO) of the Company with effect from December 28, 2023;
- (b) Mr. Govind Chhabra, was appointed as the Company Secretary of the Company with effect from December 28, 2023.

12. Disclosure on compliance with Secretarial Standards:

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and such systems are adequate and operating effectively.



CIN NO.-U93030MH2012PLC237385 MSME NO.-MH33E0043224



1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

13. Auditors:

(a) Statutory Auditors:

The Auditors of the Company, M/s HRJ & Associates, Chartered Accountants, Mumbai, having Firm Registration Number 138235W were appointed for a term of five (5) years upto the conclusion of Annual General Meeting to be held for financial year 2025.

The Board wishes to further inform you that the Company has also received the consent and eligibility certificate from M/s HRJ & Associates, to the effect that if appointed, it would be within the prescribed criteria specified in Section 141 of the Companies Act, 2013.

(b) <u>Auditors' Report:</u>

The report issued by the Statutory Auditors, M/s HRJ & Associates on the Financial Statements of the Company for the financial year ended March 31, 2024, forms part of this Annual report.

There are no qualifications, reservations or adverse remarks made by the Statutory Auditors in its report.

(c) <u>Details in respect of Frauds Reported by the Auditors under sub section (12) of Section 143 other</u> than those reportable to the Central Government:

No fraud has been reported by the Auditors to the Board of Directors of the Company during the year under review.

14. Contracts or arrangements with related parties:

During the year under review, the related party transactions that were entered into by the Company were on an arm's length basis and in ordinary course of business. Pursuant to Section 134(3)(h) read with Rule 8(2) of the Companies (Accounts) Rules, 2014, there are no related party transactions that are required to be reported under Section 188(1) & 188 (2) of the Act, as prescribed in Form AOC-2.

All Related Party Transactions are reported in Note 27 of Notes to Accounts of the Financial Statements.

15. Events having major bearing on the Company's affairs after the end of the financial year:

There were no major events having bearing on the Company's affairs after the end of the Financial Year.

16. Material changes and commitments, if any, affecting the financial position of the Company:

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate to and the date of the report.

17. <u>Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future:</u>



CIN NO.-U93030MH2012PLC237385 MSME NO.-MH33EQ043224





1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

There have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

18. Annual Return:

Pursuant to the Companies (Management and Administration) Amendment Rules, 2021 notified vide notification No. G.S.R 159 (E) dated March 5, 2021, an extract of Annual Return is no longer required to be annexed to the Directors Report. A copy of the Annual return would hence be kept at the registered office of the Company for inspection.

19. Corporate Social Responsibility (hereinafter referred to as 'CSR')

The provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 regarding the Secretarial Audit are not applicable to the Company during the year under review.

20. Cost records and cost audit

The maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable for the business activities carried out by the Company during the year under review.

21. Particulars of Loans, Guarantees or Investments:

The Company has not provided any loans, guarantees or security or made any investments in any body corporate under the provisions of Section 186 of the Companies Act, 2013 during the year under review.

The details of investments made by the Company are provided under Note 4A of the financial statements.

Internal Control and their adequacy:

The Board of Directors confirms that it has laid down a set of standards; processes and structure which enables to implement Internal Financial controls across the organisation with reference to Financial Statements and that such control are adequate and are operating effectively.

During the year under review, no material or serious observation(s) have been observed in relation to such controls.

22. <u>Disclosures as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal)</u> Act, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.



9

1800 2102 526

505, "Spaces 912"
Mira-Bhayandar Road, Pleasant Park,
Mira Road (E) - 401107, Dist. Thane

www.safecure.in

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

A summary of Sexual Harassment complaints received and disposed off during the year under review pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder are as follows:

No. of cases as on April 1, 2023		No. of cases Disposed during the year	No. of pending March, 31	as on
NIL	NIL	NJL	N	IL

23. Statement on remuneration of employees of the Company:

The statement containing the details of top 10 employees in terms of remuneration drawn as per Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended vide notification dated June 30, 2016 would be made available to the members on request made to the Company.

The Company does not have any employee employed throughout the Financial Year who was in receipt of remuneration of one crore and two lakh rupees or remuneration of eight lakh and fifty thousand rupees per month if employed for part of the year as per Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended vide notification dated June 30, 2016.

During the year under review, the Company did not have any employee employed outside India.

The Board places on record it's appreciation for all the employees of the Group for their sustained efforts, dedication and hard work during the year.

24. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo:

The disclosures to be made under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 are explained as under:

(a) <u>Conservation of Energy:</u>

Your Company operates in a safe and environmentally responsible manner for the long-term benefit of all stakeholders. The Company works towards minimizing the impact of its operations on the environment and is committed to take effective measures to conserve energy, promote the use of renewable energy and drive energy efficiency in its operations.



1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

MSME NO.-MH33E0043224

The following steps were taken to conserve the energy:

- The Company is constantly striving towards maintaining and installing energy efficient 1. equipment's in order to ensure conservation of energy;
- The Company is optimizing its energy consumption and is in the process of installing 2. alternate sources of energy. The Company is also in the process of identifying cheaper power sources in order to further reduce the energy consumption;
- The Company is constantly undertaking effective measures to conserve energy and promote 3. the use of renewable energy and drive energy efficiency in operations. During the financial year under review, there are no capital investments on energy conservation equipment's was made.
- Research and Development and Technology Absorption, Adaptation and Innovation: (b)

During the year under review, the Company has not carried out any activities involving Research and Development. Further the Company has not acquired developed, assimilated or utilized technological knowledge and capability from an external source.

(c) Foreign exchange earnings and Outgo:

(INR in Actuals)

	For the year ended March 31, 2024	For the year ended March 31, 2023
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Outgo	Nil	Nii

Details of application made or proceedings pending under the Insolvency and Bankruptcy Code, 2016: 25.

There were no proceeding initiated or pending under the Insolvency and Bankruptcy Code, 2016 during the year under review.

26. Details of one time settlement with any bank or financial institution:

> There were no instances of one time settlement with any Bank or Financial Institution during the year under review.

27. First time adoption of Ind AS:

> The financial statements of the Company for the year ended March 31, 2024 are the first annual financial statements prepared in accordance with Indian Accounting Standards (Ind AS) as issued by the Ministry of Corporate Affairs (MCA).

> The Company has adopted Ind AS for the first time, transitioning from the previous Indian Generally Accepted Accounting Principles (IGAAP),

> > The

transition date to Ind AS is April 1, 2023. The comparative information for the year ended March 31, 2024



CIN NO.-U93030MH2012PLC237385 MSME NO.-MH33EQ043224



1800 2102 526

505, "Spaces 912" Mira-Bhayandar Road, Pleasant Park, Mira Road (E) - 401107, Dist. Thane

www.safecure.in

has been restated in accordance with Ind AS, and the financial statements for that year have been prepared to provide comparability with the financial statements for the year ended March 31, 2024.

28. Acknowledgements:

Your Directors place on record their sincere gratitude to the Ministry of Corporate Affairs, Shareholders, Stakeholders and Business Associates for their continued support and faith in the Company. Your Directors also wish to place on record their appreciation for the contribution made by employees at all levels.

For Safecure Services Limited

Shailendra Mahesh Pandey

Managing Director DIN: 06403434

Place: Thane

Date:

Ranju Shailendra Pandey Director

DIN: 06479693



INDEPENDENT AUDITORS' REPORT

To The Members of SAFECURE SERVICES LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of SAFEC URE SERVICES LIMITED ("the Company"), which comprise the Balance Sheet as at March 31,2024 and the Statement of Profit and Loss for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

1. 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Standards specified under Section 133 of the Act, read with Rule 7 (Accounts) Rules, 2015.

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

Auditor's Responsibility

2. Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and

auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

- 3. 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,
 - (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024.
 - (b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.
 - (c) In the case of the Cash Flow Statement, for the year ended on that date.

4. Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement 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:

- 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.
- b. In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss, with by this Report are in agreement with the books of accounts.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.
- 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, the requirement under Sec 143(3)(i) for reporting is not applicable to the Company
- 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 have the below mentioned pending litigations which would impact its financial position.

GST Litigation

State Period Tax 1		Tax Demand	Order Date
Maharashtra	2017-18	12,03,719.00	31-05-2022
Maharashtra	2018-19	57,82,436.00	18-04-2024
Madhya Pradesh	2017-18	1,65,532.00	06-12-2023
Telangana	2017-18	7,24,249.00	19-12-2023
Uttar Pradesh	2019-20	1,12,40,894.00	01-04-2024
Uttar Pradesh	2020-21	1,01,86,072.00	01-04-2024

EPFO Litigation				
Order Date	Amount Demanded	Interest	Total	
21-11-2016	13,45,471.00	7,72,201.00	21,17,672.00	
30-05-2024	68,22,659.00	50,67,564.00	1,18,90,223.00	

- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

5. As required by section 143 (3) of the Act, we report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. the Balance Sheet and the Statement of Profit and 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 written representations received from the directors as on March 31, 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164 (2) of the Act.

- f. The requirement under Sec 143(3) (i) for reporting on adequacy of internal financial controls and the operating effectiveness of such controls is applicable to the Company, we give in the "Annexure B" a statement on the matters specified under internal financial controls with reference to the financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')
- 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;

For HRJ & Associates Chartered Accountants

FRN-138235W

(HYTESH JAIN)

Partner

Place: Mumbai

Date:09-09-2024

M. No. 123006

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

- 1. In respect of the Company's fixed assets:
- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.
 - Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the records examined by us, we report that the Company hold one office premise as freehold, are held in the name of the Company as at the balance sheet date. Disclosed as fixed assets in the financial statements, Also the company hold leasehold properties and, the lease agreements are in the name of the Company.
- 2. The company is not carrying on any inventory of stock of material, spare parts or finished stocks and hence the question of physical verification thereof does not arise. Since there are no inventories, clause 2(b) and 2(c) is also not applicable.
- 3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investments made.
- 5. The Company has not accepted any deposits from the public during the previous year. Therefore, the clause (v) of paragraph 5 of the order is not applicable to the company
- 6. As per the information given to us, the Central Government has not prescribed maintenance of cost records to this company under Sub section 1 of Section 148 of the Companies Act, 2013.

- 7. As informed to us, there are no undisputed amounts payable in respect of Income Tax, Wealth Tax, Sales Tax, Customs Duty, Excise Duty & GST as at last date of financial year concerned for a period of more than six months from the date they became payable.
- 8. The Company had taken Secured and unsecured loans from various NBFC and Banking companies in the current and earlier years which is continuing. Company is enjoying credit limit from HDFC Bank Limited against book debts and stock. Company is regular in repaying the interest and principal of term loans as well as the interest on the overdrafts.
- 9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term deposits during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- 10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- 11. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid/provided any managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- 12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- 13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- 15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- 16. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934.
- 17. The company has not incurred any cash losses in the financial year and the immediately preceding financial year.

- 18. There has been no resignation of statutory auditor during financial year.
- 19. There is no material uncertainty on the date of the audit report on evolution of
 - a) The ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, any other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans.
 - b) Opinion whether the company can meet its the liabilities which exist as at the balance sheet date when such liabilities are due in the future
- 20. The company has not covered under corporate social responsibility obligation.
- 21. There is no qualification / adverse remark in the audit report issued by auditor.

For HRJ & Associates

Chartered Accountants

FRN: 138235W

Hitesh Jain

Partner

M. No. 123006

Place: Mumbai

Date: 09th Sept, 2024

(Formally known as Safecure Services Private Limited)

CIN: U93030MH2012PLC237385

AUDITED STANDALONE BALANCE SHEET AS ON 31st MARCH 2024

Particulars Particulars	Note	As at 31-March-2024		
	11010	(₹) in lakhs	As at 31-March-2023	As at 01-April-2022
ASSETS		(X) in takins	(₹) in lakhs	(₹) in lakhs
Non-current assets				
(a) Property, Plant and Equipment				
(b) Right Of Use Asset	2	299.60	123.92	84.5
(c) Investment Property	$\frac{2}{3}$	0.00	63.73	85.5
(e) Financial Assets	il .		113.78	119.6
- Invesments	4			
	4A	151.50	151.50	-
-Other Invesments		-	-	
(f) Deferred tax Assets (Net)	5	4.82	0.76	
(g) Other Non-Current Assets	6	40.04	45.81	42.1
Total Non Current Assets	4 X	495,96	499.50	331.8
Current assets				331,3
(a) Financial Assets	7	mand of the common production of the		
- Invesments s in subsidiaries, joint ventures and associates				The second secon
- Trade receivables	7A			en en suspens en la capacitante suspense suspense suspense
- Cash and cash equivalents	7B	1,327.57	1,270.66	1,115.1
- Bank balances other than covered above	7C	31,36	4.96	4.0
- Loans and Advances	7D	103.65	195.01	108.55
- Other Financial Assets		171.23	103.95	172.79
(b) Other Current Assets	7E	13.80	20.86	18.13
	8	574.60	143.48	288,91
(c) Contract Assets			-	-
Total Current Assets	1	2,222.22	1,738.91	1,707.64
Total Assets		2,718.18	2,238,41	2,039.47
EQUITY AND LIABILITIES				
Equity		The state of the s		The state of the s
(a) Equity Share Capital	9	704.00	176,00	176.00
(b) Other Equity	10	512.16	565.59	252.22
Total Equity	1.	1,216.16	741.59	428.22
Liabilities Non Current Liabilities	- -			
(a) Financial liabilities				
- Borrowings	- 11			1
- Lease Liability	11A	53.71	95.03	278.49
	11B	e commence agree a management and a second and		66.64
Deffered Tax Liability	11C	The second secon	- 1	3.97
(b) Provisions	12	7.33	7.20	6.23
(c) Other non-current liabilities		-	-	
Total Non Current Liabilities		61,04	102.23	355,33
Current liabilities (a) Financial liabilities	ļ.,			
- Borrowings	13			
- Lease Liability	13A 13B	841.05	638.07	538.46
- Trade Payables:-	13C		66.64	19.90
(A) total outstanding dues of micro enterprises and small	1 -	en a comprehensi da de describirante de la comprehensión de la com		
enterprises	l	0.08	93.44	111.40
(B) total outstanding dues of creditors other than micro				the same of the first of the same of the s
enterprises and small enterprises.		79,48	32.83	259.29
- Other financial liabilities (other than those specified above)	I3D	263.22	291.42	153.59
(b) Provisions (c) Other current liabilities	14	8.07	10.43	9.47
(d) Current Tax Liabilities (Net)	15	244.42	259.34	157.49
(e) Contract Liabilities (Net)	16			
Total Current Liabilities	<u>17</u>	4.68	2.43	6.33
Total Current Examines Total Liabilities		1,440,99	1,394.60	1,255.93
The accompanying notes form an integral part of these standalone financi	<u> </u>	2,718,18	2,238,41	2,039,47

The accompanying notes form an integral part of these standalone financials statements. This is the Standalone Balance Sheet referred to in our report of even date.

.

For HRJ & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No. 158235 W

CA Hitesh jain Partner M. No. - 123006

Place Mumbai Date: 09,09,202 UDIN: For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED

CIN: U93030MH2012PLC237385

SHAILENDRA MAHESH PANDEY (MANAGING DIRECTOR) (DIN.06403434)

(amay

EVATI RAMAN SHARMA (CFO) 👩 🎜

9/09/24

RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693)

(Brising

GOVIND CHHABRA (COMPANY SECRETARY)

(Formally known as Safecure Services Private Limited)

CIN: U93030MH2012PLC237385

AUDITED STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

(I) Revenue from operations				
(I) Revenue from operations	1	(₹) in lakhs	(₹) in la	khs
	18	5,232.57		3,889.74
(II) Other income	19	24.09		19.87
(III) Total Income (I+II)	4,5	5,256,67		3,909.62
		manager company of the company of th		<u> </u>
(IV) Expenses	20	1 625 62		1,323.49
Consumables	21	1,635.62 2,525.35		1,791.14
Employee benefits expenses	22	and the special control of the second control of the		127.48
Finance costs	diam'r -	110.60		70,25
Depreciation and amortization expenses	23	84.53		<u> </u>
Other expenses	24	371.31		246.62
Total expenses (IV)		4,727,42	<u> </u>	3,558.98
(V) Profit/(loss) before exceptional items and tax (I-IV)		529.25		350.63
(VI) Exceptional items		-		
(VII) Profit/ (loss) before tax(V-VI)		529.25		350.63
(VIII) Tax expense:	25			
a) Current tax		65,44		44.47
b) Deferred tax/(Income)		(5.75)		(5.35
c) Short/Excess Payment of tax in Previous periods		and a superior of the superior of the superior of		
(IX) Profit (Loss) for the period from continuing operations		469,57		311.52
(X) Profit/(loss) from Discontinued operations				
(XI) Tax expense of Discontinued operations		many or many services to the service of the services of the se		
(XII) Profit/(loss) from Discontinued operations (after tax) (X-XI)				
(XII) Pront/(loss) from Discontinued operations (after tax) (X-XI)		-		
(XIII) Profit/(loss) for the period (IX+XII)	23.7	469.57		311.5
(XIV) Other Comprehensive Income		and the second s		
Gain/(losses) on changes in actuarial assumptions		6.70		2.4
Tax on Above		(1.69)		(0.62
i)Items that will be reclassified to Profit or Loss		<u> </u>		
ii) Income Tax relating to items that will be reclassified to Profit or Loss		-		
(XV) Total Comprehensive Income	3 1220	474.58		313,3
Earnings per equity share (for discontinued operation):				
Basic earning per share in (₹)		-		<u> </u>
Diluted earning per share in (₹)				
Earnings per equity share (for discontinued operation & Continuing Operation):	5			The second of the second
Basic earning per share in (₹)	17	6.74	1	4.4

The accompanying notes form an integral part of these standalone financials statements.

This is the Standalone Profit and Loss referred to in our report of even date.

For HRJ & ASSOCIATES

Chartered Accountants

ICAI Firm Registration

For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385

CA Hitesh jain

Partner

M. No. - 123006

Place: Mumbai

Date: UDIN: 09.09.2024

SHAILENDRA MAHESH PANDEY (MANAGING DIRECTOR)

(DIN.06403434)

(CFO)

RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR)

(DIN.06479693)

GOVIND CHHABRA (COMPANY SECRETARY)

(Formally known as Safecure Services Private Limited) AUDITED STANDALONE CASH FLOW STATEMENT

	FOR THE YEAR END	ED 31ST MARCH 2024	FOR THE YEAR ENDI	ED 31ST MARCH 2023
	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES:				
NET PROFIT BEFORE TAX		535.95	********	353.
ADD/LESS: ADJUSTMENTS:				
Gratuity Provision	-0.44		1.93	
DEPRECIATION AND AMORTISATION	84,53		70.25	
FINANCE COST	110,60		127.48	
PROFIT ON DERECOGNITION OF LEASE	-3.43			
INTEREST ON FDR & DEPOSITS	-6.80		-9.40	4
RENT INCOME OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-6.85	177.62 713.57	-6.97	183. 536.
ADJUSTMENT ON ACCOUNT OF WORKING CAPITAL CHANGES	I	/13,3/		330.
The second secon				
DECREASE / (INCREASE) IN TRADE RECEIVABLES	-56.93		<u>+155.48</u>	
DECREASE / (INCREASE) IN FINANCIAL & OTHER ASSETS	-426.02	<u> </u>	115.25	
INCREASE / (DECREASE) IN TRADE PAYABLES	-46.71		-244.41	
INCREASE / (DECREASE) IN LIABLITIES & PROVISIONS	-42.68		235.78	
CASH REDUCED BEFORE EXTRAORDINARY ITEMS	-42.08	-572,34	233,78	-48,8
LESS: INCOME TAX PAID	anije er jest na omenmoje rijednje svijamac – mostana	-57.71		-20.7
CASH GENERATED FROM OPERATING ACTIVITIES (A)		83.52		466.8
B. CASH FLOW FROM INVESTING ACTIVITIES			The second secon	
NET (PURCHASE)/SALES OF PROPERTY, PLANT & EQUIPMENTS	-124.59		-81.94	
NET (PURCHASE)/REDEMPTION OF FDs	91.36		-86,46	4
LOANS GIVEN	-67.27	-	68.84	
RENT INCOME	6.85 6.80	-	6.97 9.40	
INTEREST RECEIVED ON FDR & DEPOSITS NET CASH REDUCED FROM INVESTING ACTIVITIES (B)	0.80	-86,85	9.40	-83.
NEI CASH REDUCED FROM INVESTING ACTIVITIES (B)				
C. CASH FLOW FROM FINANCING ACTIVITIES:	• · · · · · · • • • · · · · · • · · · ·			1
INCREASE / (DECREASE) IN SECURED LOANS	161.67		-235.35	
RENT PAID	-25.33		-25.33	
PAYMENT OF INTEREST	-106.61	<u> </u>	+122.06	
NET CASH GENERATED FROM FINANCING ACTIVITIES (<u>C)</u>	29.73		-382.1
NET INCREASE IN CASH & CASH EQUIVALENTS		26.40		0.1
CASH & CASH EQUIVALENT AT BEGINNING		4.96	* * - 1	4.0
CASH & CASH EQUIVALENT AT THE END OF THE YEAR		31.36		4,9
BREAK-UP OF CASH AND CASH EQUIVALENT AT THE END			1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m	
OF THE YEAR ENDED CASH	31.05		4.96	
BANK INCLUSIVE OTHER BANK BALANCES	0,32			
	31,36		4.96	
			ф	
Change in Liability Arising from Financing Activities	·······			
		Principal Repayment /		
Particulars	1st April, 2023	Loans Availed	Interest Accrued	Interest Paid
Non-current borrowings (including current maturities)	95.03	-41.31	J	
Current borrowings	638.07		106.61	106.6
<u>Fotal</u>	733.10	161.67	106.61	106.6
		Principal Repayment I		
Particulars	1st April, 2022	Loans Availed	Interest Accrued	Interest Paid
Non-current borrowings (including current maturities)	278.49	-183.46		
Current borrowings	538.46	99.61	122.06	122.0
Cotal	816.95	-83.85	122.06	122.0

The Above Cash Flow Statement Has Been Prepared Under The 'Indirect Method' As Set Out In Ind As 7, 'Statement Of Cash Flows' The Accompanying Notes Form An Integral Part Of The Standalone Financials Statements Interest accrued & paid shown under current borrowing but this relates to both current and non current borrrowing. This Is The Standalone Cash Flow Statement Referred To In Our Report Of Even Date.

For HRJ & ASSOCIATES ICAI Firm Registration No 488235 W

CA Hitesh jain Partne - 123006 M. No

Place: Mumbai Date: UDIN:



For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385

(and SHAILENDRA MAHESH PANDEY (MANAGING DIRECTOR) (DIN.06403434)

> REVATI RAMAN SHARMA (CFO)

RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693)

> GOVIND CHHABRA (COMPANY SECRETARY)

(Assired

(Formally known as Safecure Services Private Limited)
CIN: U93030MH2012PLC237385

NOTES TO THE AUDITED FINANCIAL STATEMENTS

Corporate Information

Safecure Services Limited (SSL) was incorporated on 31st Oct 2012, under the companies Act 1956, and the company is directly and indirectly engaged in rendering security and related services consisting of manned guarding training, Event Security Management, Interior Fitout Projects and indirectly engaged in emergency response services: loss prevention, asstes protection and mobile patrols: facility management services consisting of cleaning, house keeping and pest control management service in the area of facility management; ATM management service consisting Repair and management and alarm monitoring and response services consisting of installation of electronic security devices and system through its subsidiaries.

NOTE 1: MATERIAL ACCOUNTING POLICIES

I. Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Indian Accounting Standards) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2015 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

The Company has voluntarily adopted Indian Accounting Standards (IND AS) in compliance with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006, for the restatement of financial statements. This adoption aligns with the standards issued by the Ministry of Corporate Affairs (MCA)

II. First Time Adoption on Ind AS

The financial statements of M/s Safecure Services Limited (the "Company") for the year ended 31st March 2024 are the first annual financial statements prepared in accordance with Indian Accounting Standards (Ind AS) as issued by the Ministry of Corporate Affairs (MCA). The Company has adopted Ind AS for the first time, transitioning from the previous Indian Generally Accepted Accounting Principles (IGAAP).

The transition date to Ind AS is 01st April 2023. The comparative information for the year ended 31st March 2024 has been restated in accordance with Ind AS, and the financial statements for that year have been prepared to provide comparability with the financial statements for the year ended 31st March 2024.

III. Use of Estimates.

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

IV. Change of Accounting Estimates

The Company has adopted WDV method for charging depreciation, previously depreciation was charged on SLM Basis. the WDV Method has been applied retrospective and the comparative figures have been adjusted accordingly.

V. Going Concern Assumption

The Management believes that the Company would be in a position to continue as a going concern for the foreseeable future and may meet its financial obligations as they fall due. Accordingly, these financial statements have been prepared under the going concern assumption.

VI. Property, Plant and Equipment

Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation and impairment loss, if any. Capital Work in progress are stated at cost, net off accumulated impairment losses if any. The cost of acquisition includes direct cost attributable to bringing the assets to their present location and working condition for their intended use. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date and excludes any tax for which input credit is taken.

Subsequent expenditure is capitalised only when it increases the future economic benefits for its intended from the existing assets beyond its previously assessed standard of performance. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives and capitalises cost of replacing such parts if capitalisation criteria are met. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized

Depreciation

Depreciation on Tangible Assets has been provided on Written Down Value (WDV) method and the amount of depreciation has been computed as per the useful life specified under companies act 2013.

The useful life considered for depreciation are as follows:

Assets	<u>Useful Life (In years</u>
Computer	4 to 6 Yrs.
Furniture & Fixture	5 to 8 Yrs.
Office Equipment	 5 to 10 Yrs.
Motor Car	4 to 8 Yrs.
Surveillance Machinery	3 to 6Yrs.
Office Building	60 Yrs.

Classification of Investment:

Investment that are by their nature are readily realisable and are intended to be held for more than one year from the date of on which such investment are made is classified as Non-current investments.

Investment other than current investment are classified as Long term Investments

Investments are initial recognized at cost.

Valuation of Investment:

i. Investments are initially recognized at cost.

The cost of an investment includes acquisition charges such as brokerage, fees and duties

ii. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued

iii. If an investment is acquired in exchange, or part exchange, for another asset, the acquisition cost of the investment is determined by reference to the fair value of the asset given up.

Current Investments are valued at cost or fair value whichever is lower where as long term investments are always valued at cost

VIII. Revenue recognition

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. Revenue is recognised when the control is transferred to the customer and when the Company has completed its performance obligations under the contracts.

At the inception of the new contractual arrangement with the customer, the Company identifies the performance obligations inherent in the agreement. The terms of the contracts are such that the services to be rendered represent a series of services that are substantially the same with the same pattern of the transfer to the customer. Revenue is recognised as follows:

(i) Revenue from services represents the amounts receivable for services rendered.

- (ii) For contract-based business (Expressed or implied), revenue represents the sales value of work carried out for customers during the period. Such revenues are recognised in the period in which the service is rendered.
- (iii) Unbilled revenue (contract assets) net of expected deductions is recognised at the end of each period. Such unbilled revenue is reversed in the subsequent period when actual invoice is raised.
- (iv) Unearned income (contract liabilities) represents revenue billed but for which services have not yet been performed. The same is released to the statement of profit and loss as and when the services are rendered.
- (v) Revenue from the use of assets such as rent for using property, plant and equipment is recognised on a straight-line basis over the terms of the related leases unless payments are structured to increase in line with the expected general inflation to compensate for the lessors' expected inflationary cost increase.

Rendering of Services:

Revenue from Security & Event, E-Surveillance and repair & Maintance and Facility Services are recognised when the Company has completed its performance obligation under the contracts and upon completion of Services.

Revenue from Interior fit out projects are recognised when Company has satisfactory completed its project and handed over to client

SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385 NOTES TO THE AUDITED FINANCIAL STATEMENTS

IX. Interest Income

Interest income is recognized on a time proportionate basis taking into account the amount outstanding and the applicable effective interest rate. Interest income is included under the head "Interest Income" in the statement of profit & loss.

Revenue from other services such as hoarding income, profit on sale of assets, etc are recognised as when the consideration for transaction measurable and receivable.

X. Employee benefits

(i) Short term employee benefits
All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, and short term compensated absences and performance incentives are recognized in the period in which the employee renders the related service,

a) Defined contribution plan

The Company's state governed provident fund scheme, Employee State Insurance Corporation, Labour Welfare Fund, Professional Tax are classified as defined contribution plans. The contribution paid / payable under the schemes is recognised in the statement of profit and loss in the period in which the employee renders the b) Defined benefits plan

The Employee's gratuity fund scheme is the Company's defined benefit plans. The cost of providing defined benefits is determined using the Projected Unit Credit method with actuarial valuations being carried out at each reporting date. The defined benefit obligations recognized in the Balance Sheet represent the present value of the defined benefit obligations as reduced by the fair value of plan assets, if applicable. All expenses represented by current service cost, past service cost, if any, and net interest on the defined benefit liability (asset) are recognized in the Statement of Profit and Loss

(iii) Long term employee benefits:

The obligation for long term employee benefits like long term compensation absences is recognized in the similar manner as in the case of defined benefit plans as mentioned in (ii) (b) above.

Gratuity

Following table sets out the status of Gratuity plans and amounts recognized in financial statement for F.Y. ended 31st March 2024 31st March 2023 and 31st March 2021

		(2007 111 2011)	
Gratuity Balance sheet Reconciliation	FY 2023-24	FY 2022-23	FY 2021-22
Opening net liability as per Financials	15.83	13.90	13.89
Expenses / (income) for period of Gratuity	(0.44)	1.93	0.01
Benefit paid directly by employer	-	-	
Employers Contribution	- 1	-	-
Closing net liability / (asset) recognized	15.39	15.83	13.90

The discounting rates and other information used for the calculation of employee benefit obligation are as follows:

Particulars	F	Y 2023-24	FY 2022-23	FY 2021-22
Discounting Rate used to calculate employee benefit obligation		7.25%	7.25%	7.25%
Salary Escalation rate considered for future years		5.00%	5.00%	5.00%

^{*}Rate taken for each financial year are taken as per the deal rate as on 31st March of respective financial year

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

Expenses to be Recognized in the Statement of Profit or Loss for Next Year

(Rs. in Lakh)

Particulars	FY 2023-24	FY 2022-23	FY 2021-22
Current Service cost	5.1	3.39	3,90
Net interest cost	1.1	1.01	1,04
Past Service cost - Non-vested Benefit Recognized	.00	.00	00.
Past Service cost - Vested Benefit Recognized	.0	.00	.00.
Expenses Recognized in statement of Profit or loss	6.2	4.40	4.94

SAFELUKE SEKVILES LIMITED CIN: U93030MH2012PLC237385 NOTES TO THE AUDITED FINANCIAL STATEMENTS

XI. Taxes on Income

Provision for current tax is made in terms of provisions of the Income Tax Act, 1961. Deferred tax on account of timing difference between taxable and accounting income is provided considering the tax rates and tax laws enacted or substantively enacted by Balance sheet date, the deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

Minimum Alternate Tax credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal Income Tax during the specified period.

XII. Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

XIII. Provision, Contingent Liabilities & Contingent Assets

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

XIII. Current and non-current classification

The Company presents assets and liabilities in the balance sheet as based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.
- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is eash or eash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification
- -All other liabilities are classified as non-current.

XIV. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled. Deferred tax relating to items recognized outside profit or losses are recognized as a part of these items (either in other comprehensive income or in equity). Deferred tax assets and liabilities are offset only if; a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

XV. Contingencies & Events occurring after the balance sheet date

Event occurring after the date of balance sheet, which provide further evidence of conditions that existed at the Balance Sheet or that arise subsequently, are considered up to the date of approval of accounts by the Board of Directors, where material.

XVI. Lease expense

Lease payments under an operating lease recognised as an expense in the statement of profit and loss on a straight line basis over the lease term.

XVII. Earning Per Share

Basic earning per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earing per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares.

XVIII. Others

Except wherever stated, accounting policies are consistent with the Indian Accounting Standard and have been consistently applied

XIX. The various figures of financial statement have been regrouped or reclassified wherever necessary.

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Private Limited) NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Note No 1: Property Plant	& Equipment		1.1		((₹) in lakhs
Particular	Office Building	Electrical Installations and Equipment	Office Equipments	Computers	Furniture Fixtures	Vehicles	Total
Gross Value							
Balance as at 31 March 2021		131.46	13.19	13.79	12.40	22.61	193.44
Additions for the year		- !	3.71	3.47	_	14.93	22.11
Disposals/capitalised			1			1,125	1
Balance as at 1-4-2022		131.46	16.90	17.25	12.40	37.54	215.55
Additions for the year		131.10	41.58	1.24	1.12	38.00	81.94
Disposals/capitalised				-	-	30.00	-
Balance as at 1-4-2023		131.46	58.48	18.49	13.52	75.54	297.48
Additions for the year		111.40	9.55	3.19	0.44		124.59
Disposals/capitalised		111.40	3.55	3.17	0.41		121.33
Balance as at 31 March 2024	140.24	242.86	68.03	21.67	13.97	75.54	562.31
<u>Depreciation</u>	Office Building	Electrical Installations and Equipment	Office Equipments	Computers	Furniture Fixtures	Vehicles	Total
Balance as at 31 March 2021		52.91	11.39	11.97	7.54	19.13	102.94
During the year 31 March 2022		20,34	1.45	2.29	1,26	2.71	28.05
Balance as at 31 March 2022		73.25	12.84	14,26	8.80	21.84	130.99
During the year 31 March 2023		15.07	12.63	2.05	1.07	11.76	42.58
Balance as at 31 March 2023		88.32	25.47	16.31	9,87	33.60	173.57
During the year 31 March 2024	5.54	23.90	16.83	2.32	1,00	13.10	62.68
Balance as at 31 March 2024	32.00	112.22	42.30	18.62	10.88	46.70	262.70
Net Carrying Amount	32.00	112.22	42.50	10.02	10.00	40.70	202.10
Balance as at 31 March 2022		58.21	4.06	3,00	3.60	15.70	84.56
Balance as at 31 March 2023	-		33.01	2.18	3.65	41.94	123.92
Balance as at 31 March 2024		43.14					
	108.24	130.64	. 25.73	3.05	3.09	28.84	299.60
Note No 2: Right to Use Asset	<u> </u>						
	Partic	culars			Balance as on 31st March, 2024 (₹) in lakhs	Balance as on 31st March, 2023 (₹) in lakhs	Balance as on 31st March, 2022 (₹) in lakhs
Balance at the beginning of the	year				63.73	85,58	94.68
Depreciation charge for the year					(21.85)	(21,85)	(9.10)
Closing of lease					(41.88)		
	To	tal			0.00	63,73	85.58

Note 3 : Investment Property	(₹) in lakhs
Particular	Building
Balance as at 31 March 2021	140.24
Additions for the year	
Disposals/capitalised	
Balance as at 31 March 2022	140.24
Additions for the year	140.24
Disposals/capitalised	
Balance as at 31 March 2023	140.24
Additions for the year	-
Disposals/capitalised	
Balance as at 31 March 2024	140.24
Depreciation	
Balance as at 31 March 2021	14.52
During the year 31 March 2022	6,12
Balance as at 31 March 2022	20.64
During the year 31 March 2023	5.82
Balance as at 31 March 2023	26.46
During the year 31 March 2024	-
Balance as at 31 March 2024	
Net Carrying Amount	
Balance as at 31 March 2022	119.60
Balance as at 31 March 2023	113.78
Balance as at 31 March 2024	_

In the fiscal year 2022-23, the property located at 505 - Spaces 912, Pleasant Park, Mira Road East, Mira Bhayandar, Maharashtra, previously classified as Investment Property under IND AS 40, has been reclassified to Property, Plant, and Equipment under IND AS 16. This reclassification is due to the change in the property's use, as it is now utilized by the company as their office space from the fiscal year 2023-24 onwards.

The property was transferred at its carrying amount of ₹113.79 lakhs as of the date of reclassification,

SAFECURE SERVICES LIMITAL (Formally known as Safecure Services Private Limited) TOP AUDITED STANDALONE FINANCIAL NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Non-Current Assets

Note 4 : Financial Assets

Bloco AA	Investments

Particulars	As at 31st March, 2024		As at 31st March, 2023		As at 1st April 2022	
	Units	(₹) in lakhs	Units	(₹) in lakhs	Units	(₹) in lakhs
Investments Measured at Cost In Equity Shares of Subsidiary Companies Unquoted, fully paid up	1009999.00	151.50	1009999,00	151.50		
(i) SAFESENSE TECH SERVICES PRIVATE LIMITED of Rs. 10 each (March 24: 10,09,999; March 23: 10,09,999)						
Total	10,09,999	151.50	10,09,999	151.50		1 -

List of significant investments in subsidiaries, joint ventures and associates

Particulars	
Name	SAFESENSE TECH SERVICES PRIVATE LIMITED
	Office No.5, Fifth Floor, Bldg No.9, Opposite Pleasant Park, Mira Bhayander Road, Behind Jhankar-6, Mira Road, Thane, Thane, Maharashtra, India, 401107
Proportion of the ownership interest	99.99% †

Note 5 : Deferred Tax Assets (Net)

Particulars	As At 31st March, 2024 (र) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (₹) in lakhs
Opening Deferred Tax Assets	0.76	(3.97)	
(a) Deferred Tax Assets during the year transfer to P/L	4,07	4.73	
Total	4.82	0.76	-

Deffered Tax Assets (Net)

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (₹) in lakhs
Opening balance			
Deferred tax assets in relation to: Difference in Depreciation as per Income Tax Act & Depreciation assessed as per Companius Act Provision for Gratuly Deferred tax Closing balance	5.75 (1.69)	5.35 (0.62)	
Recognised in Profit or Loss	4.07	4.73	1

Note 6: Other Non-Current Assets

Particulars	As At 31st March, 2024	As at 31st March, 2023	As at 1st april 2022
	(र) in lakhs	(र) in lakhs	(र) in lakhs
(a) Security Deposits (b) Long-term Advance to Vendor (c) Prepaid Interest	3.71	11.05	11.05
	32.57	27.25	19.78
	3.76	7.51	11.27
Total	40.04	45.81	42.10

Current Assets

Note 7A: Trade Receivables

Particulars	As At 31st March, 2024 (₹) in lukhs	As at 31st March, 2023 (र) in lakhs	As at 1st april 2022 (₹) in lakhs
- Trade Receivables considered good - Secured	1,408.52	1,328.31	1,170.81
- Trade Receivables considered good - Unsecured			
- Trade Receivables which have significant increase in Credit Risk	-		
- Trade Receivables - credit impaired	-		-
Less: Provision for doubtful, debts	(80.94)	(57.66)	(35.63)
Total	1,327.57	1,270.66	1,115.17

Trade Receivables ageing schedule as at 31st March, 2024

Particulars			[]			
	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	1.019.34	182.01	43.80	36.12		1,281.27
(ii) Undisputed Trade Receivables - which have significant increase in credit						[]
risk	0.24	0.07	5.10	36.41	85.42	127.25
(iii) Undisputed Trade Receivables — credit impaired						0
(iv) Disputed Trade Receivables—considered good	-					11 -
(v) Disputed Trade Receivables which have significant increase in credit						1
risk		-		-		·
(vi) Disputed Trade Receivables — credit impaired	-			-	-	if -

Trade Receivables ageing schedule as at 31st March, 2023

Particulars Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	1170.93	38.31	7.24	0.00	0.00	1216,48
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	6.26	4.87	31.76	23.43	45.52	111.83
(iii) Undisputed Trade Receivables — crodit impaired			- 1	•		
(iv) Disputed Trade Receivables—considered good			•	•	- 1	
(v) Disputed Trade Receivables — which have significant increase in credit risk	_	-	-		. []	-
(vi) Disputed Trade Receivables — credit impaired	.		-		• 1	

Trade Receivables ageing schedule as at 31st March, 2022

		717			1	(₹) in lakhs
Particulars	4	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	748.31	1.20	312.68	.00	.00	1062.19
(ii) Undisputed Trade Receivables which have significant increase in credit	, , , , , , , , , , , , , , , , , , , ,					
risk	30.38	8,69	24.36	24.65	20.53	108.61
(iii) Undisputed Trade Receivables — credit impaired		T			- !	-
(iv) Disputed Trade Receivables—considered good	- 1	-			- 1	- "
(v) Disputed Trade Receivables — which have significant increase in credit						
risk				- 1	. !!	
(vi) Disputed Trade Receivables — credit impaired		- 1		-	- 1	

Note: No amount is receivable from directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member.

Note 7B: Cash and Cash Equivalents

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 /(१) in lakhs
- Cash on Hand	31.05	4.96	4.09
- Balances With Banks		i :	
Balance With Scheduled Banks		1 .	
a) In Current Accounts	0.32	1	
 b) Term deposits having maturity not greater than 3 months 	- i	l	
Total	31.36	4.96	4.09

Note 7C: Bank Balance other than covered above

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (₹) in lakhs
Bank deposits with less than 12 months maturity	103.65	195,01	108.55
Total	103.65	195.01	108.55

Note 7D: Loans and Advances

Particulars		As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in takhs	As at 1st april 2022 (₹) in lakhs	
Loans	7				
b) Loans to Employees		. 113,94	69.64	172.79	
c) Loans to Others		57.29	34.32	•	
Total		171,23	103.95	172.79	

Note 7E : Other Financial Assets

Note /E . Other Financial Assets				
Particulars	As At 31st March, 2024 (₹) in lakhs	Aş at 31st March, 2023 (र) in lakhs	As at 1st april 2022 (र) in lakhs	
Secuity Deposits (Current) Other receivable (Current) Rent Receivable	9.83	18.34 - 2.52	16.93 - 1.20	
Total	13.80	20.86	18.13	

Note 8 : Other Current Assets

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023	As at 1st april 2022 (₹) in lakhs
TDS Receivable	42.61	50.34	74,08
Advance to vendor	215.94	93,14	214.83
Unbilled Revenue	316.06	1.1	
Total	574.60	143.48	288.91

Equity

Note 9 : Equity Share Capital

Particulars	As at 31 March, 2024		As at 31 March, 2023		As at 1st April, 2022	
	Number of shares	(₹) in läkhs	Number of shares	(₹) in lakhs	Number of shares	(₹) in lakhs
(A) Authorised, issued, subscribed and paid-up share capital and par value						11.
per share	1	:			1	
(a) Authorised Share Capital		:			1	ll.
Equity Shares of Rs.10 each (March 24: 1,10,00,000; March 23: 45,00,000:	: 1				i l	
March 22: 20,00,000)	1,10,00,000	1,100.00	4,50,00,000	450.00	20,00,000	200.00
(b) Issued, subscribed and paid up					l .	
Equity Shares of Rs.10 each (March 24: 70,40,000; March 23: 17,60,000;					1	l l
March 22: 17,60,000)	70,40,000	, 704.00	17,60,000	176.00	17,60,000	176.00

Reconciliation of numbers of equity shares Outstanding:

,	As at 31 March, 2024		As at 31 March	, 2023	As at 1st A	pril, 2022
	Number of shares	(₹) in lakhs	Number of shares	(₹) in lakhs	Number of shares	(₹) in lakhs
Equity shares as at the beginning of the year	17,60,000	176.00	17,60,000	176.00	17,60,000	176.00
Add : Issuance of New Equity (Bonus)	52,80,000.00	528.00		-	- 1	
Equity shares as at the end of the year	70,40,000	704.00	17,60,000	176.00	17,60,000	176.00

The Company has only one class of equity shares having par value of INR 10 per share. Each shareholder is entitled to one vote per share held. The Company declares and pays dividends in Indian rupees. The dividend proposed by the board of directors is subject to the approval of the shareholders in the ensuing annual general meeting.

Details of shareholders holding more than 5% shares in the Company

Details of state elected from the country						
Name of the shareholders	As at 31 N	Jarch 2024	As at 31 March	h 2023	As at 1st	April, 2022
Particulars	No. of Shares held	% of Holding	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Shailendra Pandey	6320000	89.77%	1680000	95.45%	1680000	95.45%
Total	6320000	89.77%	1680000	95.45%	1680000	95.45%

(i) There are no class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash (ii)There are class of shares allotted as fully paid up by way of bonus shares (iii)There are no class of shares bought back

Shareholding of Promoters			
Shares held by promoters at the year ending 31-03-2024			
Promoter name	No. of Shares	%of total shares	% Change during the year
Equity Shares of Rs.10 each			
Mr Shailendra pandey	63,20,000	89.77%	-5.95%
Total	63 20 000	89 77%	-5.95%

Shares held by promoters at the year ending 31-03-2023						
Promoter name	No. of Shares	%of total shares	% Change during the year			
Equity Shares of Rs.10 each						
Mr Shailendra pandey	16,80,000	95.45%	- ·			
Total	16,80,000	95.45%				

Shares held by promoters at the year ending 31-03-2022			
Promoter name	No. of Shares	%of total shares	% Change during the year
Equity Shares of Rs.10 each			
Mr Shailendra pandey	16,80,000	95.45%	
Total	16,80,000	95.45%	= 1

Particulars	As at 31st March	, 2024	As at 31st March, 2023	As at 1st April, 2022
Retained Earnings				
As per last Balance Sheet		560.05	248.53	195,24
Profit for the year	į į	469.57	311.52	53,30
Less-Bonus Shares Issued During the year		528.00		
		501.61	560.05	248.53
	1			
General Reserve As per last Balance Sheet				
Transfer (to)/from Retained Earnings	1	1		
Transfer (to)/from Other Comprehensive Income				
Less-Bonus Shares Issued During the year	i.			
Securities Premium		Ì		
As per last Balance Sheet		- 1	• •	
Any Change in the respective FY				
Other Comprehensive Income As per last Balance Sheet		5.54	3.69	
Add/Less: Total Comprehensive income for the Previous year		5.01	1.85	3.69
Transfer (to)/from General Reserve		10.55	5.54	3,69
Total		512.16	565.59	252.22

Nature & Purpose of Reserves:
Retained Earnings - Retained earnings represent the profit a company has saved over time and therefore the portion that can be used to reinvest in the business (in new equipment, R&D, or marketing, among others) or distributed to shareholders.

General Reserve -General Reserve is to strengthen the financial position of the company and there are no specific purpose defined for this reserve and thus can be used for many reasons,

Securities Premium - Securities premium is the gain made by the organisation on issuing of share of a certain fine value for a price higher than the said face value and can be used for purpose defined under Section 52 of the Companies Act, 2013.

Non-Current Liabilities

Note 11 : Financial Liabilities

Note 11A : Borrowings

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (₹) in lakhs
Secured Loans a) Term loans b) Loans from related parties C) Vehicle Loan	7.97	10.33	12.66
Unsecured Loans (I) From banks (II) From Financial Institution (III) From Related Parties	45.74	45.40 39.30	133.88 131.95
Total	53.71	95.03	278.49

Source of Funds	Nature Of Securities*	Rate of Interest	Commencement date	End date	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st apri 2022 (₹) in lakhs
ICICI Bank Limited	Secured	· · · · · · · · · · · · · · · · · · ·			(1) 111 1111111	79.71	29.98
HDFC Bank Limited	Secured	9.25%	02-11-2023	01-11-2024	723.63	347.06	272.37
Bajai Finserv	Unsecured	16%	02-11-2021	02-10-2028	20.14	21.34	21.34
Aditya Birla Finance Limited	Unsecured	16.00%	05-11-2021	05-11-2023		14,77	34.18
AMBIT FINVEST PRIVATELIMITEDLOWER LOAN	Unsecured	19.00%	05-12-2021	05-11-2023	T	7.59	17.32
ASHV FINANCE LIMITED LOAN	Unsecured	19.00%	05-11-2021	05-10-2024	6.98	17.66	26.59
AXIS BANK LOAN	Unsecured	15.00%	20-10-2021	20-09-2024	9.66	27.53	42.92
BAJAJ FINANCE LIMITED	Unsecured	18.50%	03-06-2019	03-05-2022		11	1.59
CLIX CAPITAL SERVICES PVT LTD LOAN (NEW)	Unsecured	. 18.00%	02-10-2021	02-10-2024	9.59	23.87	31.55
DEUTSCHE BANK-NEW LOAN	Unsecured	19.84%	14-10-2021	14-10-2024	12.48	29.93	44.25
EDBANK FINANCIAL SERVICES LIMITED LOAN	Unsecured	17.00%	02-10-2021	02-10-2024	7.12	17.81	26.84
ULLERTON INDIA CREDIT COMPANY LIMITED LOAN	Unsecured	15.50%	04-11-2021	04-10-2024	11.63	29.24	44.36
GROWTH SOURCE FINANCIAL TECHNOLOGI LOAN	Unsecured	18.00%	05-11-2021	05-10-2023		8.24	20.50
IDFC BANK LTD-Unsecured Loan	Unsecured	15.50%	04-11-2021	06-09-2024	5.81	14.62	22.18
IDFC Kia Seltos Loan	Unsecured	9.50%	05-01-2022	05-12-2026	7.97	10.33	12.44
CICI LOAN	Unsecured	16.00%	05-12-2023	05-11-2026	68.20	15.43	22.90
DFC FIRST BANK LIMITED Loan	Unsecured	17.00%	02-12-2021	02-01-2024		9.62	20.67
NDIA BULLS CONSUMER FINANCE (DHANI)	Unsecured	21.00%	05-07-2019	05-06-2022			2.21
NDIA INFOLINE FINANCE (IIFL)	Unsecured	21.00%	03-08-2019	04-08-2022			1.67
NDUSIND BANK LIMITED Loan	Unsecured	18.50%	04-08-2019	04-07-2022			2.62
RG FINANCIAL CORP L'ID	Unsecured	16.92%	14-06-2019	10-08-2021]	1.57
KOTAK MAHINDRA BANK LTD LOAN	Unsecured	15.00%	01-11-2021	01-10-2023		8.07	20.36
NEOGROWTH CREDIT PRIVATE LIMITED	Unsecured	28.22%	05-07-2019	05-06-2022			2.49
DXYZO FINANCIAL SERVICES	Unsecured	18,00%	05-11-2021	05-10-2023		16.47	41.00
SUR YODAYA SMALL FINANCE BANK	Unsecured	19.00%	05-08-2019	05-08-2022			3.91
SUSTAINABLE AGRO COMMERCIAL FINANCE L'ID.	Unsecured	19,00%	10-07-2019	10-04-2023		.58	4.31
Toyota Financial Services	Unsecured	9,99%	21-06-2016	30-04-2022		l II	.22
YES BANK LOAN	Unsecured	16.00%	08-11-2021	08-10-2024	11.58	29.25	44.33
Arva Facility Services	Unsecured	0.00%		1		4.00	

н	Note 11D . Dong term tease madances	ote 11D. Long term tense materiales					
ı		As At 31st March, 2024 As at 31st March, 2023		As at 1st april 2022			
ı	Particulars	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs			
ı				1			
ı	Long term lease liabilities			66.64			
ı	Total		-	66.64			

Note 11C: Deferred Tax Liability (Net)

	Particulars	As At 31st March, 2024 (र) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (₹) in lakhs
ı	Opening Deferred Tax Liability			10.03
ı	(a) Deferred Tax Liability (Net)			(6.06)
ı	Total		-	3.97

Note 12 : Provisions

1010 1-1-1-1				
	As At 31st March, 2024	As at 31st March, 2023	As at 1st april 2022 (₹) in lakhs	
Gratuity	7.33	7.20	6.23	
Total	7.33	7.20	6.23	

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (र) in lakhs	
Secured Loans		1 10 -		
Loans repayable on demand				
(I) loans from banks	h		-	
(II) Bank Overdraft	743.77	448.11	323.97	
Unsecured Loans		1.		
(I) From Finanacial Institutions	35.30	89.05	86.34	
(II) From Banks	61.98	100.91	128.15	
(III) From Related Parties				
	i			
Total	841.05	638.07	538.40	

Note 13B : Short term lease liabilities

222 (0.007 (0.007 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0							
Particulars	As At 31st March, 2024 (र) in lakhs	As at 31st March, 2023 (र) in lakhs	As at 1st april 2022 (₹) in lakhs				
Short term lease liabilities		66.64	19.90				
Total		66.64	19.90				

Note 13C: Trade Payables

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (र) in lakhs
a) MSME	0.08	93,44	111.40
b) Others	79.48	32.83	259.29
Total	79.55	126.27	370.68

Trade Payables ageing schedule as at 31-03-2024

				(₹) in lakhs)
Particulars Outstanding for following periods from due date of payment					
	Less than 1 Yr	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.08				0.08
(ii) Others	79.48				79.48
(iii) Disputed dues - MSME					
(iv) Disputed dues - Others			· ·		-
Total					79.55

Trade Payables ageing schedule as at 31-03-2023

(₹) in lakhs					
Particulars	Outstanding for following	Outstanding for following periods from due date of payment			
	Less than 1 Yr	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	93,44				93,44
(ii) Others	32.83				32.83
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-
Total					126.27
					1

				(₹) in lakhs	
Particulars	Outstanding for following	periods from due date of p	ayment		
	Less than I Yr	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	111.40	- 1			111.40
(ii) Others	200.72	•	58.57		259.2
(iii) Disputed dues - MSME					0.0
(iv) Disputed dues - Others					0.0
Total					370.6

Particulars	31.03.24	31.03.23	31,03.22
(a) Principal amount and Interest due thereon remaining unpaid to any supplier			
covered under MSMED Act, 2006 :	1	•	
Principal amount due to micro and small enterprises	0,08	93.44	111.40
Interest due on above		·	
	`	+	
(b) The amount of interest paid by the buyer in terms of section 16 of the	1		
MSMED Act, 2006, along with the amounts of the payment made to the			
supplier beyond the appointed day during each accounting year			
The amount of interest due and payable for the period of delay in making			
payment (which have been paid but beyond the appointed day during the year)	1	i i	
but without adding the interest specified under MSMED Act, 2006.	L		*
(d) The amount of interest accrued and remaining unpaid at the end of each			
accounting year, and	_ 1	_	_
acconning year, and		· · · · · · · · · · · · · · · · · · ·	
(e) The amount of further interest remaining due and payable even in the			
succeeding years, until such date when the interest dues as above are actually	1	1	
paid to the small enterprise for the purpose of disallowance as a deductible			
expenditure under section 23 of the MSMED Act, 2006.	-	- 1	

Mata 1	127.	Othon	Financia.	Liabilities

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (7) in lakhs	As at 1st april 2022 (र) in lakhs
a) Employee Related	231.28	264.31	139.85
b) Director Remuneration Payable	25.08	16.00	4.00
c) Others Expenses Payable	6.86	; ILU	9.74
Total	263.22	291.42	153.59

Note 14: Provisions

Particulars	As At 31st Murch, 2024 (₹) in lakhs	As	at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (र) in lakhs
Provision for Gratuity	8.07	1	8.63	7.67
Provision for Office Deposite			1,80	1,80
Total	8,07		10.43	9.47

Note 15: Other Current Liabilities

Total Culture Dillometer				
Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st april 2022 (१) in lakhs	
Advance from Others		•	0.29	
Statutory dues Payable			i I	
a) GST Payable	186.20	241.90	137.46	
b) TDS Payable	: 15.85	14.38	10.39	
c) Other Statutory Dues Payable	42.36	3.07	9.64	
Leased Rent Payable	1	·	l	
Total	244.42	259.34	157.49	

Note 16 : Current Tax Liabilities (Net)

Particulars	As At 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (र) in lakhs	As at 1st april 2022 (₹) in lakhs
Provision for Income Tax			
Total	-		- 1

Note 17 : Contract Liabilities

Particulars	As At 31st March, 2024 (र) in lakhs	As at 31st March, 2023 (र) in lukhs	As at 1st april 2022 (₹) in lakhs
Revenue received in advance	4.68	2.43	6.33
Total	4.68	2.43	6.33

Note 17A - Movement in Contract liabilities (₹) in lakts Balance as 1 April 2021 3.45 Not Increase/docrease 2.88 Balance as 3 I March 2022 6.33

Net Increase/decrease	2.88
Balance as 31 March 2022	6.33
Net Increase/decrease	. (3.91)
Bulance as 31 March 2023	2.43
Net Increase/decrease	2.25
Balance as 31 March 2024	4.68

(Formally known as Safecure Services Private Limited)

NOTES FORMING PART OF RESTATED STANDALONE FINANCIAL STATEMENTS

Note 18: Revenue from Operations			
		Year Ended	Year Ended
Particulars		31st March, 2024	31st March, 2023
	,	(₹) in lakhs	(₹) in lakhs
Sale of Services			
Security & Event Services	11	4,851.49	3,070,47
Interior Fitouts Work		77.23	272,10
E-Surveillance and Monitoring		219.19	359,49
Repair & Maintenance of ATMs and Facility Management Services		84.67	187.68
Total		5,232.57	3,889,74

Note 19	· Other	Income	(Net)

Particulars	Year Ended 31st March, 202 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
a) Interest Income		
i)FD Interest	6.8	0 9.40
ii) Interest received on security deposit	1 -	· -
iii) Discount Received	-	0.04
b) other non-operating income	· -	
i) Rent Income	6.8	5 6.97
c) Profit on Lease	3.4	3
d) Income tax refund	3.0	6
e) Walkie Talkies Sales	-	
Interest on Advance	3.9	5 3.47
Total	24.0	9 19.87

Note 20: Consumables

Particulars		Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
Particulars			
Security & Event Expense		1,364.85	892,25
Interior Fitouts Works Expenses		67.11	185.50
Surveillance Expenses		120.00	114,95
Repair & Maintenance of ATMs and Facility Management Services Expenses		80.69	116.98
Penalty Deduction	:	2.97	13.82
Total		1,635.62	1,323.49

Note 21: Employee benefits expenses

	Particulars	Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
	-		
Salary & Wages		2,191.64	1,540.71
Bonus		0,22	0.23
Contribution to Provident Fund		226.04	161.41
Gratuity		6.26,	4.40
Staff Welfare Expenses		4.29	11.39
Other Employee Related Expenses		62.41	43.00
Director Remuneration	:	34.50	30.00
	Total	2,525.35	1,791.14

Note	22	٠	Finance	costs

	Particulars			Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
-					
Interest			i		
Bank Interest				36.32	73.28
Interest on CC			:	55,47	45.60
Other borrowings costs			1.		
Bank Charges			;	14.82	3.17
Interest on Lease Liabilities				3.99	5.43
	Total	- :		110.60	127.48

Note 23: Depreciation and amortization expenses

	Particulars	Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
Depreciation Tangible Assets Amortisation Intangible Assets Depreciation on Lease asset		62.68 - 21.85	48.40
	Total	84.53	70.25

Particulars		Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs	
Direct & Service Expenses				
Power and Fuel	1	- 1	. -	
Repairs Maintenance Charges		8.54	3.9	
Freight Charges		0.21	-	
Consultancy Charges		69.34	70.7	
Commission		-	-	
Administrative, and General Expenses				
Payment to Auditors			ı	
:-Statutory Audit		0.50	0.5	
:-Tax Audit		0.50	0.5	
:-Tax Consultancy		14.62	15.6	
Software Expenses		6.03	1.0	
Internet Expenses		2.89	1.1	
Fees & Taxes		4.10	3.4	
Guard Deployment Expenses		-	2.	
AGM Expenses		0.33	5.:	
General Expenses		3.10	0.9	
GST, Sales Tax & Service Tax Expenses		0.23		
nterest on GST		35.87	19.	
nterest on TDS		1.13	0.	
Insurance Expenses		0.99	0.1	
License Expenses		9.76	3.	
Legal & Professional Charges		6.77	1.1	
Office & General Maintenance		4.71	5.	
IPO Expenses		10.18	5.5	
Walky Talky		3.02	0.:	
Printing Stationery		4.91	3.	
Rent Expenses		[14.19]	13.	
Mobile Charges		0.41	1.1	
Uniform Expenses		29.80	14.	
Electricity Expenses		3.33	4.	
Loss on Sale of Car		8.55	-	
Roc Charges A/c		1.65	O.	
Tender charges		47.41	41.3	
Travelling & Conveyance Expenses		34.74	2.1	
Other Miscellenous Expense Balance Written Off		0,82	.	
Provision For Bad Debts		23.29	2.0	
			.	
elling & Distribution Expenses Advertisement		0.42	0.:	
Brokerage		0,64	0.:	
Business And Marketing Expenses		14.03	15.	
Rebate & Discount		0.01	0.	
Petrol Expenses		0.32	0.	
mortisation on Advance		3.76	3.	
Total		371.31	246.	

Note 25: Tax Expense

Particular	'S		Year Ended 31st March, 2024 (₹) in lakhs	Year Ended 31st March, 2023 (₹) in lakhs
Current tax	,			
Effective Tax Rate			10.82%	10.90%
a) Income tax		:	65.44	44.47
b) Deferred tax/(Income)			(7.44)	(5.97)
c) Short/Excess Payment of tax in Previous periods				
Total			 58.00	38.50

SAFECURE SERVICES LIMITED

(Formally known as Safecure Services Private Limited)

CIN: U93030MH2012PLC237385

AUDITED STANDALONE STATEMENT OF CHANGES IN EQUITY

		:			. 1		1
A. Equity Share Capital	;			į	(₹) in la	khs	1
(1) As at 31st March, 2024 Balance at the beginning of the current reporting period		Changes in Equity	Audited balance	Changes in equity			
Balance at the beginning of the current reporting period		Share Capital due	at the beginning	share capital	end of the		
	:	to prior period	of the current	during the current	reporting	period	
	1	errors	reporting period	year			
And the second s	176.00	-	-	528.00	[]	704.00	
							
(2) As at 31st March, 2023					(₹) in la	khs	
Balance at the beginning of the current reporting period		Changes in Equity	Balance at the	Changes in equity	Balance a	at the	
		Share Capital due	beginning of the	share capital	end of the		
		to prior period	current reporting	during the current	reporting	period	
		errors	period	year			
	176.00	-		-		176.00	
				!			j
(3) As at 31st March, 2022					(₹) in la		
Balance at the beginning of the current reporting period		Changes in Equity	Balance at the	Changes in equity			
	3	Share Capital due	beginning of the	share capital	end of the		
		to prior period		during the current	reporting	perioa	
		errors	period	year			
	176.00	-	<u> </u>	<u> </u>		176.00	
B. Other Equity					1		
(1) As at 31st March 2024				10	11	 -	(3) in lability
Reserves and Surplus		<u> </u>	Reserves ar	io surpius	1 00		(₹) in lakhs
				Securities	Othe		Total
		Retained Earnings	General Reserve	Premium	Compreh		TOTAL
24.13	i	560.05			Ancon	5.54	565.59
Balance as at 31st March, 2023			·				474.58
Add/Less: Total Comprehensive income		469.57		<u> </u>	1 11	5.01	÷
Transfer (to)/from General Reserve					-		0,00
Less: Bonus shares issued during the year		-528.00					-528.00
Transfer (to)/from from Retained Earnings		<u> </u>		-			
Balance as at 31st March, 2024		501.61	<u> </u>	<u> </u>		10.55	512.16
					1	*	ļ
(2) As at 31st March 2023						—	(T) 1 1.11:
			Reserves ar		1 100		(₹) in lakhs
		Retained Earnings	General Reserve	Securities	Othe		Total
				Premium	Compreh		
		<u> </u>			Incon	 +	252.22
Balance as at 31st March, 2022		248.53	-	-	<u> </u>	3.69	252.22
Add/Less: Total Comprehensive income		311.52			<u> </u>	1.85	313,36
Transfer (to)/from General Reserve		i	-	ļ			0.00
Transfer (to)/from Other Comprehensive Income			-	-	<u> </u>		
Transfer (to)/from from Retained Earnings		-		-	1		
Balance as at 31st March, 2023		560.05		<u> </u>	<u> </u>	5.54	565.59
•							
(3) As at 31st March 2022		· · · · · · · · · · · · · · · · · · ·			11		~~
(3) As at 31st March 2022			Reserves ar				(₹) in lakhs
(3) As at 31st March 2022		Retained Earnings		Securities	Othe		(₹) in lakhs Total
(3) As at 31st March 2022		Retained Earnings			Compreh	ensive	
				Securities	ŧ	ensive	Total
Balance as at 31st March, 2021		195.24	General Reserve	Securities	Compreh	nensive ne	Total 195.24
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income			General Reserve	Securities Premium	Compreh	ensive	Total 195.24 56.99
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve		195.24	General Reserve	Securities	Compreh	3.69	Total 195.24
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income		195.24	General Reserve	Securities Premium - -	Compreh	nensive ne	Total 195.24 56.99
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve		195.24 53.30	General Reserve	Securities Premium	Compreh	3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022		195.24 53.30	General Reserve	Securities Premium - -	Compreh	3.69	Total 195.24 56.99
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium - -	Compreh	3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium - -	Compreh	3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium	Compreh	3.69 - - 3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium - -	Compreh	3.69 - - 3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium	Compreh	3.69 - - 3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium	Compreh	3.69 - - 3.69	Total 195.24 56.99 0.00 -
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants	e financials	195.24 53.30 - 248.53 statements.	General Reserve	Securities Premium	Compreh	3.69 - - 3.69	Total 195.24 56.99 0.00
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W	e financials	195.24 53.30 248.53 statements. our report of even da	te. For and on b	Securities Premium	of Directors	3.69	195.24 56.99 0.00
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants	e financials eferred to in	195.24 53.30 248.53 statements. nour report of even da	te. For and on b	Securities Premium	of Directors	3.69 3.69 DRA PA	Total 195.24 56.99 0.00 252.22
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W	e financials eferred to in	248.53 SHAILENDRA MA (MANAGING	General Reserve	Securities Premium	of Directors USHAILENIXECUTIVE	nensive ne - 3.69 - - 3.69 DRA PAI DIRECTO	Total 195.24 56.99 0.00 252.22
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W	e financials eferred to in	248.53 SHAILENDRA MA (MANAGING	te. For and on b	Securities Premium	of Directors	nensive ne - 3.69 - - 3.69 DRA PAI DIRECTO	Total 195.24 56.99 0.00 - 252.22
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W	e financials eferred to in	195.24 53.30 248.53 statements. n our report of even da (MANAGING (DIN.06	General Reserve	Securities Premium	of Directors USHAILENIXECUTIVE	nensive ne - 3.69 - - 3.69 DRA PAI DIRECTO	Total 195.24 56.99 0.00 252.22
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W CA Hitesh jain Partner	e financials eferred to in	195.24 53.30 248.53 statements. n our report of even da (MANAGING (DIN.06	General Reserve	Securities Premium	of Directors USHAILENIXECUTIVE	nensive ne - 3.69 - - 3.69 DRA PAI DIRECTO	195.24 56.99 0.00 - 252.22
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W CA Hitesh jain Partner M. No 123006	e financials eferred to in	195.24 53.30 248.53 statements. nour report of even da SHAILENDRA MA (MANAGING (DIN.06	Te. For and on be CANAL AMESH PANDEY & DIRECTOR) 6403434)	Securities Premium	of Directors USHAILENI XECUTIVE (DIN.06	3.69 - 3.69 - 3.69 DRA PAI DIRECTO (479693)	195.24 56.99 0.00 252.22 NDEY OR)
Balance as at 31st March, 2021 Add/Less: Total Comprehensive income Transfer (to)/from General Reserve Transfer (to)/from Other Comprehensive Income Transfer (to)/from from Retained Earnings Balance as at 31st March, 2022 The accompanying notes form an integral part of these standalon This is the Audited Standalone Statement of Changes in Equity r For HRJ & ASSOCIATES Chartered Accountants ICAI Firm Registration No. 188235 W CA Hilesh jain Partner	e financials eferred to in	195.24 53.30 248.53 statements. n our report of even da (MANAGING (DIN.06	For and on b CY WANTED THESH PANDER G DIRECTOR) 6403434) AMARMA	Securities Premium	of Directors USHAILENIXECUTIVE	DRA PAI DIRECTO 479693)	195.24 56.99 0.00 - - 252.22 NDEY OR)

SAFECURE SERVICES LIMITED

(Formally known as Safecure Services Private Limited)

NATES FORMING BART OF AUDITED STANDALONE FINANCIAL STATEMENTS

NOTES FORMING PART OF AUDITED STANDALONE FINA	ANCIAL SI	<u> ALEMEN</u>	<u> </u>
Note No. 26 Disclosure under Ind AS 19 "Employee Benefits" - Gratuity			
Amount Recognized in the Balance Sheet	31-03-2024	31-03-2023	31-03-2022
(Present Value of Benefit Obligation at the end of the Period)	15,39	15.83	13.90
Fair Value of Plan Assets at the end of the Period	- 11		
Funded Status (Surplus/ (Deficit))	-15.39	-15.83	-13.90
Net (Liability)/Asset Recognized in the Balance Sheet	15.39	15.83	13.90
			•
		ورمنس	
Expenses Recognized in the Statement of Profit or Loss for Current Period	31-03-2024	31-03-2023	31-03-2022
Current Service Cost	5.11	3.39	3.90
Net Interest Cost	1.15	1.01	1.04
Past Service Cost - Recognized	0	0	0
Expenses Recognized in the Statement of Profit or Loss	6.26	4.40	4.94

		·	
Expenses Recognized in the Statement of Other Comprehensive Income for Current Period	31-03-2024	31-03-2023	31-03-2022
Actuarial (Gains)/Losses on Obligation For the Period	-6.70	-2.47	-4.93
Return on Plan Assets, Excluding Interest Income	0	0	0
Expenses Recognized in Other Comprehensive Income	-6.70	-2.47	-4.93
			0

Balance Sheet Reconciliation	31-03-202	4 31-03-2023	31-03-2022
Opening Net Liability	15.83	13.90	13.89
Expense Recognized in Statement of Profit or Loss	6,20	4.40	4.94
Expense Recognized in Other Comprehensive Income	-6.70	-2.47	4.93
Net Liability/(Asset) Transfer In			
Net (Liability)/Asset Transfer Out	1		
(Benefit Paid Directly by the Employer)		111	
(Employer's Contribution)			
Net Liability/(Asset) Recognized in the Balance Sheet	15.3	9 15.83	13,90

Current and Non-Current Liability	31-03-2024	31-03-2023	31-03-2022
Current Liability	8,06,774	8,62,956	7,67,323
Non-Current Liability	7,32,599	7,20,085	6,22,501
Net Liability/(Asset) Recognized in the Balance Sheet	15,39,373	15,83,041	13,89,824

Maturity Analysis of the Benefit Payments: From the Employe	r 31-03-2024	31-03-2023	31-03-2022
Projected Benefits Payable in Future Years From the Date of Reporting			
1st Following Year	8.03	8.63	7.67
2nd Following Year	0.56	0.76	0.49
3rd Following Year	0.63	0.77	0.54
4th Following Year	0.47	0.51	0,36
5th Following Year	0.29	0,30	0.23
Sum of Years 6 To 10	5.41	4,86	4.61
Sum of Years 11 and above			

Sensitivity Analysis	31-03-2024	31-03-2023	31-03-2022
Defined Benefit Obligation on Current Assumptions	15,39,373	15,83,041	13,89,824
Delta Effect of +1% Change in Rate of Discounting	15,18,983	15,59,071	13,70,778
Delta Effect of -1% Change in Rate of Discounting	15,60,475	16,07,841	14,09,543
Delta Effect of +1% Change in Rate of Salary Increase	15,60,744	16,08,154	14,09,793
Delta Effect of -1% Change in Rate of Salary Increase	15,18,325	15,58,324	13,70,168
Delta Effect of +1% Change in Rate of Employee Turnover	15,08,389	15,70,751	13,73,183
Delta Effect of -1% Change in Rate of Employee Turnover	15,71,835	15,95,937	14,07,201

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions

The sensitivity analysis have been determined above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

There is no change in the methods and assumptions used in preparing the sensitivity analysis from previous year.

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Private Limited) NOTES 27 FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

The transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period-end are unsecured and settlement occurs in cash or credit as per the terms of the arrangement. Impairment assessment is undertaken each financial year through.

Nature of relationship	Name of related Party	Relationship
	Shailendra pandey	Managing Director
	Nikit Shailendra Pandey	Whole-time director
ey Management Personnel	Subhag Rai Mehta	Independent Director
	Devendra Kumar Pandey	Independent Director
-	Ramesh Kumar Jain	Independent Director
	Ranju Shailendra Pandey	Director
	Revatí Raman Sharma	CFO
	Ranju Pandey	Spouse of Shailendra pandey
	Late Mahesh Pandey	Father of Shailendra pandey
	Late Dhanraji Devi	Mother of Shailendra pandey
	Satish Pandey & Sunil Pandey	Brother of Shailendra pandey
	Bindu Pandey	Sister of Shailendra pandey
	Nikit & Alok Pandey	Children of Shailendra pandey
	Rajbali Mishra	Spouse's Father of Shailendra pandey
	Chandan Devi	Spouse's Mother of Shailendra pandey
	Raju Mishra	Spouse's Brother of Shailendra pandey
	Shailendra Pandey	Father of Nikit Pandey
	Ranju Pandey	Mother of Nikit Pandey
Relatives of KMP	Alok Pandey	Brother of Nikit Pandey
	Shailendra Pandey	Spouse of Ranju Pandey
	Rajbali Mishra	Father of Ranju Pandey
	Chandan Devi	Mother of Ranju Pandey
	Raju Mishra	Brother of Ranju Pandey
	Geeta Dubey	Sister of Ranju Pandey
	Nikit & Alok Pandey	Children of Ranju Pandey
	Late Mahesh Pandey	Spouse's Father of Ranju Pandey
	Late Dhanraji Devi	Spouse's Mother of Ranju Pandey
	Satish Pandey & Sunil Pandey	Spouse's Brother of Ranju Pandey
	Jagdish Sharma	Father of Revati Raman Sharma
	Kamlesh Sharma	Mother of Revati Raman Sharma
	Safego Supply Chain Solutions Pvt Ltd	Shailendra Pandey is director
	Safesense Tech Services Pvt Ltd	Shailendra Pandey, Ranju Pandey is directed
	RIG Food India Pvt Ltd	Ranju Pandey and Nikit Pandey is directo
KMP's are Directors	Big Boy Toyz Limited	Subhag Rai Mehta Is Director
	B L S International Private Limited	Subhag Rai Mehta Is Director
	Safesense Tech Services Pvt Ltd	Devendra Pandey is independent director
Subsidiary Company	Safesense Tech Services Pvt Ltd	Wholly Owned Subsidiary Company

Transactions With The Related Pa	arties			Rs.In Lakhs
Nature of Transaction	Name of the related party	FY 23-24	FY 22-23	FY 21-22
	Shailendra Pandey - Director	18.50	15.00	15.00
	Ranju Pandey - Director	15.00	15.00	15.00
KMP's Remuneration:	Nikit Pandey- Director	1.00	1.04	-
	Revati Raman Sharma- CFO	3.75)	
KMP's Relative	Satish Pandey- Director Brother	8.25	5.98	4.93
Remuneration	Raju Mishra- Director Brother	1.72	0.40	
Re-imbursement of Expense	Shailendra Pandey - Director			
Purchase		6.54	24.56	6.55
Loan from Directors	Shailendra Pandey - Director	221.41	529.46	77.46
Loan repayment to	Shailendra Pandey - Director			
Directors		221.41	529.46	77.46
Loan to Subsidiary	Safesense- Subsidiary Company	708.34	393.40	243.75
Loan repayment	Safesense- Subsidiary Company	708.34	393.40	284.12
Investment in Subsidiary	Safesense- Subsidiary Company	-	151.50	1
Purchase of service	Safesense- Subsidiary Company	107.35	324.75	317.30
Rent Income	Safesense- Subsidiary Company	1.45	1.32	1.20

Closing Balance of Related Party s	tand at the year-end.			<u> </u>	1	Rs.In Lakhs
Nature of Transaction	Name of the related party	As at 31st March, 2024		As at 31st March, 2023	As at	31st March, 2022
	Shailendra Pandey - Director		13.81	9.00		2.00
	Ranju Pandey - Director		10.26	7.00		2.00
Remuneration:	Nikit Pandey- Director		1.00	0.15		
	Satish Pandey- Director Brother		0.52	1.00		0.35
	Raju Mishra- Director Brother		_	0.23		
Re-imbursement of Expense/	Shailendra Pandey - Director	, ,	2.54			6.55
Purchase	Snahendra Pandey - Director		2.57			
Sale of service	Safesense- Subsidiary Company			91.00		111.33
Rent Income	Safesense- Subsidiary Company		3.97	2.52		1.20
Investment in Subsidiary	Safesense- Subsidiary Company		151.50	151.50	li	-

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Private Limited) NOTES 28 FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Ratio	Numerator	Denominator .	As at 31 March 2024	As a 31 March		As at 31 March 2022
Current Ratio	Current Assets	Current Liabilities	1.542		1,247	1.360
Debt Equity Ratio	Total Debt	Shareholder's Equity	0.736		0.989	1,908
Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments.+ Principal repayments	3.222		1.610	0.673
Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	48%		54%	18%
Trade Receivables Ratio	Revenue from operations	Average Trade Receivables	4.028		3.261	2.793
Trade Payables Ratio	Total Purchases	Average Trade Payables	29.129		9,062	6.46
Net Capital Turnover Ratio	Net Sales	Average working capital (i.e. Total current assets less Total current liabilities)	7.418		7.989	5.467
Net Profit Ratio (in %)	Net Profit	Revenue from operations	9%		8%	2%
Return on Capital employed (in %)	Earning before interest and taxes	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	35.07%		40.18%	13.37%
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	5.04%		4.70%	2.98%

% Changes in Ratio and Reasons

Ratio	As at 31 March 2024	As at 31 March 2023	Explanation
Current Ratio	23.68%	-8.29%	NA
Debt Equity Ratio	-25.58%	-48.18%	Ratio reduced due to earning increased in comparision of debts increased
Debt Service Coverage Ratio	100.09%	139.40%	Ratio increased due to earning increased in comparision of obligation.
Return on Equity Ratio	-9.51%	193.07%	NA
Trade Receivables Turnover Ratio	23.53%	16.74%	NA Increase in payable turnover ratio is due to reduced Credit period for the
Trade Payables Turnover Ratio	221,46%	40.24%	creditors
Net Capital Turnover Ratio	-7.14%	46.13%	NA
Net Profit Ratio	12.58%	317.80%	NA
Return on Capital employed	-12.72%	200.64%	NA
Return on investment (in %)	7.19%	57.68%	NA

SAFECURE SERVICES LIMITED

(Formally known as Safecure Services Private Limited)

NOTES 29 FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Note - Financial instruments

A. Fair value Measurement hierarchy

As at		s at 31st Ma			As at 31st March, 2023		As at 31st March, 2022					
Particulars	Carrying		of input us		Carrying		of input use		Carrying		l of input us	
Farticulars	amount	Level 1	Level 2	Level 3	amount	Level 1	Level 2	Level 3	amount	Level 1	Level 2	Level 3
At Amortised Cost			i									
Non-Current			. 1		`					[]		
-Invesments*	151.50				151.50				-			
Current										ana an		
-Trade receivables	1,327.57				1,270.66				1,115.17			
-Cash and cash equivalents	31.36				4.96				4.09			L
-Bank balances other than covered above	103.65				195.01				108.55			
- Loans and Advances	171.23			ī	103.95				172,79			
-Other Financial Assets	13.80		i i		20.86				18.13			
At FVTOCI												
-Invesments	-	-			-	-				11-		
Total	1,799.12	-		-	1,746.94	-	-		1,418.73	4	-	-
									i			
Financial liabilities										-		
At Amortised Cost			è									
Non Current Liabilities			į									
-Borrowings	53.71		ļ	i	95.03				278.49			
Current liabilities			į									L
-Borrowings	841.05				638.07				538.46			Ľ
-Trade Payables	79.55				126.27				370,68			
-Other financial liabilities (other									1			ľ
than those specified above)	263.22				291.42				153.59	t		
Total	1,237,54		- ;		1,150,78	-	-		1,341.22	1		-

^{*} Non-Current Investments comprise of Group company Invesments and are measured at cost

The financial instruments are categorised into three levels based on the inputs used to arrive at fair value measurements as described below:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3: Inputs based on unobservable market data.

Valuation Methodology

- All financial instruments are initially recognised and subsequently re-measured at fair value as described below:
- a) The fair value of the quoted equity instruments is determined using market price listed on stock exchange.

b) the fair value of the remaining financial instruments is determined using discounted cash flow analysis and the discount rates used were adjusted for counterparty or own credit risk.

B. Financial Risk Management

The company's activities expose it to variety of financial risks: market risk, credit risk, interest rate risk and liquidity risk.

The Company's principal financial liabilities, other than derivatives, comprise borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables, and cash and cash equivalents that derive directly from its operations.

Company's senior management oversees the management of these risks. It is Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors review and agree policies for managing each of these risks, which are summarised below.

i) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk

a) Currency Risk

a) Cultretry Nas.

Foreign currency risk is the risk that the Fair Value or Future Cash Flows of an exposure will fluctuate because of changes in foreign currency rates. Exposures can arise on account of the various assets and liabilities which are denominated in currencies other than Indian Rupee

The Company does not face any Foreign currency risk as it executes a forward contract and a forward contract acts as a shield against foreign currency risk for the company. It guarantees a specific exchange rate for a future transaction, eliminating the uncertainty caused by volatile currency markets.

b) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Company have exposure to the risk of changes in market interest rates as Company's debt obligations is at floting interest rates. Interest Rate Sensitivity on Interest Amounts is as follows

Partiulars	Interest Amount for the F.Y. 2023-24	Change in Floating Rates	Changes in Interest amount due to change in Interest rates
	91.79	1.00%	100.74
	91,79	2.00%	109,68
Interest Amount	91.79	3.00%	118.63
	91.79	4.00%	127.58

c) OtherPrice Risk

The Group is not an active investor in equity markets; it holds certain investments in Mutual Fund which are recognised to be liquidated in short term and are accordingly measured at fair value through Other Comprehensive Income.

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Company is exposed to credit risk from its operating activites (primarily trade receivables) and from its financing / investing activities, including deposits with banks and mutual fund investments. The Company has no significant concentration of credit risk with any counterparty.

The carrying amount of following financial assets represents the maximum credit exposure;

(1) Trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate. The Company has a credit evaluation policy for each customer and based on the evaluation, credit limit of each customer is defined. The Risk Management Committee has established a credit policy under which each new customer is analysed individually for creditworthiness evaluation, even limit of each customer and delivery terms and conditions are offered. The Company's review includes external ratings, if they are available, and in some cases bank references.

Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Risk Management Committee. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Risk Management Committee.

Goods are sold subject to retention of title clauses, so that in the event of non-payment the Company may have a secured claim. The Company does not otherwise require collateral in respect of

(2) Cash and Cash equivalents, bank balances and other financial assets

The Company maintains exposure in cash and cash equivalents and deposits with banks. Cash and cash equivalents and bank deposits are held with high rated banks/financial institutions and short term in nature, therefore credit risk is perceived to be low.

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering each or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The majority of the Company's trade receivables are due for maturity within 60 days from the date of billing to the customer. The difference between the above mentioned credit period provides

surplus working credit requirements.

The details of contractual maturities of significant financial liabilities are as follows:-

Contractual cash flows

			As at iviat	CH 31, 2024
Particulars	On demand or within a year	Over 1 year	Total	Carrying amount
Trade and other payables	79.56	-	79.56	79.56
Other financial liabilities	263.22		263.22	263.22
Borrowings	841.05	53.71	894,76	894.76
Total	1,183.83	53.71	1,237.54	1,291.26

۸.	2+	Mar	ch	31		202
АS	at	Iviai	CH	J.	١,	202.

	On demand or within a			Carrying
Particulars	year	Over 1 year	Total	amount
Trade and other payables	126.27	-	126.27	126.27
Other financial liabilities	291.42		291.42	291.42
Borrowings	638.07	95.03	733,10	733.10
Total	1,055.76	95.03	1,150.79	1,245.81

As at March 31, 2022

			We at intai	CII 3 1, 2022
	On demand or within a			Carrying
Particulars	уеаг	Over 1 year	Total	amount
Trade and other payables	312.12	58.57	370.69	370.69
Other financial liabilities	153.59		153.59	153.59
Borrowings	538.46	278.49	816.95	816.95
Total	1,004.17	337.06	1,341.23	1,678.29

The company has no unutilized facilities and the details of the same are as follow:

		Utilized	Unutilized	
Particulars	Sanction limit	amount	amount	
Banks	962.92	962.92	-	
Financial Institutions	171.69	171.69	-	
Total	1.134.61	1.134.61		

B) Capital management

1. Risk management

The Company's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, Company may adjust the amount of dividends paid to shareholders.

Particulars .	As at 31 March 2024	As at 31 March 2023	As at 31 March 2022
Borrowings #	894.76	733.10	816.95
Less: Cash and cash equivalents	31.36	4.96	4.09
Net debt	863.40	728,13	812.86
Equity	1,216.16	741.59	428.22
Capital and net debt	2,079.56	1,469.72	1,241.08
Gearing ratio	0.42	0.50	0.65

#Borrowings for the above purpose includes non-current borrowings, current borrowings, current maturities of non current

2 Dividends

	Particulars	As at 31 March 2024	As at 31 March 2023	As at 31 March 2022
l	Equity Dividend	-	-	-

Note 30 - Disclosure related to IND AS 115

			(₹) in Lakhs
	Balance as on 31st March,	Balance as on 31st March,	Balance as on 31st March,
Particulars	2024	2023	2022
	Amount in Rs.	Amount in Rs.	Amount in Rs.
Revenue from contracts with customer as per Contract price	5,232.57	3,889.74	2,955.32
Less: Discounts, incentives, rebates	0.01	0.01	
Revenue from contracts with customer as per Statement of Profit and Loss	5,232.58	3,889.76	2,955.32

Performance obligation

Revenue from sale of goods measured upon satisfaction of performance obligation which is at a point in time when control of the goods is transferred to the customer, generally on delivery of the goods.

₹١	in	T o	kh

		Balance as on 31st March,	Balance as on 31st March,	Balance as on 31st March,
Particulars	1.	2024	2023	2022
		Amount in Rs.	Amount in Rs.	Amount in Rs.
Revenue recognised at point in time		5,232.58	3,889.76	2,955.32
Revenue recognised over time		-		-
Total		5,232.58	3,889.76	2,955.32

Unbilled Revenue

7) in Lakh

			1	(<) in Lakus
		Balance as on 31st March,	Balance as on 31st March,	Balance as on 31st March,
Particulars		2024	2023	2022
	· · · · · · · · · · · · · · · · · · ·	Amount in Rs.	Amount in Rs.	Amount in Rs.
Opening		- 1		
Current year addition		316.06	1 -	-
Closing		316.06		

Disaggregation of revenue

Particulars	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
Based on Nature :			
Security Services	4,851.49	3,070.47	2,016.96
E-Surveillance and Monitoring of ATM & Bank Branches	219.19	359.49	338.11
Repair & Maintenance of ATMs and Facility Management Services	84.67	187,68	220.02
Interior Fitouts Work	77.23	272.10	380.23
Total	5,232.57	3,889.74	2,955.32

Contract Liability (advance from customers)

(₹) in Lakhs

	Balance as on 31st March,	Balance as on 31st March,	Balance as on 31st March,
Particulars	2024	2023	2022
	Amount in Rs.	Amount in Rs.	Amount in Rs.
Advance from Customers	4.68	2.43	6.33

at Disk Down Mark To Co. D. LOS DE MARK T	 		go ija on Mhari, 1980-1991 - 1980-1991 - 1990-1991
31. Disclosure Pursuant To Indian Accounting Standard (Ind As) 116, L	eases		
The Company has adopted Ind AS 116 "Leases" effective 1st April 2019, as no	tified by the Ministry of	Corporate Affairs (MCA	A) vide Companies
(Indian Accounting Standards), Amendment Rul es, 2019, using the modified	etrospective method .Under	this simplified Approach,	the Company
recognized equal amount of right of use asset and lease liability on the transition	on date, adjusted by the amo	unt of prepayments pertain	ning to such leases,
carried in the Balance Sheet on such transition date.			
Disclosure related to leases			
Disclosure related to leases			
(A) Carrying value of right of	use assets at the end of t	he vear	
<i>V/</i>		*	
Particulars Particulars	As at 31st March,2024	As at 31st March 2023	As at 31st March,202
Balance at the beginning of the year	63.73	85.58	206.8
Additions		-	-
Deletions	-	-	-
Depreciation charge for the year	(21.85)	(21.85)	(22.4)
Closing of lease	(41.88)		(98.8
Balance at the end of the year	0.00	63,73	85.5
(B) Carrying value of Lease	inhility of the and of the s	roon.	
(B) Carrying value of Lease	Stability at the end of the y	cai ;	<u> </u>
Particulars	As at 31st March,2024	As at 31st March, 2023	As at 31st March,202
Balance at the beginning of the year	66.64	86.54	205.0
Additions		-	-
Deletions		-	•
Interest on Lease Liability	3.99	5.43	6.42
Payment made during the year	(25.33)	(25.33)	(25.72
Closing of lease	(45.30)		(99.19
Balance at the end of the year	0.00	66.64	86.54
(C) Maturity analys	is of Lease Liabilities	4.3	
And the state of t		i i	the second se
Particulars			As at 31st March,202
L'AI UCUIAIS	As at 31st March,2024	As at 31st March, 2023	7 20 117 6 201 172111 2211
	As at 31st March,2024	As at 31st March, 2023 66.64	The second secon
Less than one year	As at 31st March,2024	The second secon	19.9
Less than one year One to Five years	As at 31st March,2024 - -	The second secon	19.9
Less than one year One to Five years More than five years	As at 31st March,2024	66.64	19.9 66.64 -
Less than one year One to Five years More than five years	As at 31st March,2024	The second secon	19.9 66.64 -
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year	As at 31st March,2024	66.64	19.9 66.64 -
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end	As at 31st March,2024	66.64 - 66.64	19.9 66.64 - 86.5 4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end	As at 31st March,2024	66.64	19.9 66.64 - 86.5 4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year	-	66.64	19.9 66.64 - 86.5 4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end	-	66.64	19.9 66.64 - 86.5 4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in	-	66.64	19.9 66.64 - 86.54
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in	statement of Profit & Los	66.64 66.64	19.9 66.64 86.54 86.54 As at 31st March,202
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases	statement of Profit & Los As at 31st March,2024	66.64 66.64 66.64 8	19.9 66.64 - 86.54 86.54 As at 31st March,202
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases	statement of Profit & Los As at 31st March,2024 3.99 - 21.85	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85	19.9 66.64 86.54 86.54 As at 31st March,202 6.42
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets	statement of Profit & Los As at 31st March,2024 3.99	66.64 66.64 66.64 S As at 31st March 2023 5.43	19.9 66.64 86.54 86.54 As at 3.1st March,202 6.44
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total	statement of Profit & Los As at 31st March,2024 3.99 - 21.85	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85	19.9 66.64 86.54 As at 31st March,202 6.4 -22.4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total	statement of Profit & Los As at 31st March,2024 3.99 - 21.85	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85	19.5 66.6 86.5 86.5 As at 31st March,202 6.4
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows	statement of Profit & Los As at 31st March,2024 3.99	66.64 66.64 66.64 8 As at 31st March 2023 5.43 - 21.85 27.28	19.9 66.64 86.54 As at 31st March,202 6.44 22.44 28.8
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows Particulars	statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023	19.9 66.64 86.54 As at 31st March,202 6.4 22.4 28.8 As at 31st March,202
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows Particulars Rent Paid	Statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024 (25.33)	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023 (25.33)	19.9 66.64 86.54 86.54 As at 31st March,202 6.44 22.44 28.84 As at 31st March,202 (25.72
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows Particulars Rent Paid	statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023	19.9 66.64 86.54 86.54 As at 31st March,202 6.44 22.44 28.84 As at 31st March,202 (25.72
Less than one year One to Five years More than five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows Particulars Rent Paid	Statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024 (25.33)	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023 (25.33)	19.9 66.64 86.54 86.54 As at 31st March,202 6.44 22.44 28.84 As at 31st March,202 (25.72
Less than one year One to Five years More than five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Expenses relating to short-term leases Amotisation of Right to Use Assets Total (E) Amount recognised in statement of Cash Flows Particulars Rent Paid	Statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024 (25.33)	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023 (25.33)	19.5 66.6 86.5 86.5 As at 31st March,202 6.4 22.4 28.8 As at 31st March,202 (25.7)
Less than one year One to Five years More than five years Total undiscounted lease liabilities at end of the year Lease liabilities included in the statement of financial position at the end of the year (D) Amount recognised in Particulars Interest on lease liabilities Expenses relating to short-term leases Amotisation of Right to Use Assets Total	Statement of Profit & Los As at 31st March,2024 3.99 21.85 25.84 As at 31st March,2024 (25.33)	66.64 66.64 66.64 S As at 31st March 2023 5.43 - 21.85 27.28 As at 31st March 2023 (25.33)	19.9 66.64 86.54 86.54 As at 31st March,202 6.42 22.42 28.84

SAFECURE SERVICES LIMITED

(Formally known as Safecure Services Private Limited)

NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Note: 32 Earnings per share

Particulars		FY 2023-24	FY 2022-23	11	FY 2021-22
Weighted Average number of equity shares Outstanding during the year		70.40	70.40	- íl	70.40
Net (loss) after tax attributable to equity shareholders (Rs in Lakhs)		474.58	313.36		56.99
Basic Earning per Equity Share		6.74	4.45		0.81
Diluted Earning per Equity Share	1	6.74	4.45		0.81

Note:33 Contingent Liability & Commitments

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

			4	(Rs. in Lakhs)
Particulars		As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Contingent Liabilities :				
Direct Tax		2.90		
Indirect Tax		293.03	293.03	12.04
Provident Fund	 	140.08	21.18	21.18
TOTAL.	1.0	436.0	317.17	36.16

Note: 34 Segment Reporting

The Groups chief operating decision maker measures performance and allocation of resources based on review of single operating segment i.e. "Supply of manpower services". Hence, results presented in statement of profit & loss are sufficient & separate reporting under Ind AS 108 is not required.

Note: 35 Rearranging of Previous Year Figures

Previous year's figures have been regrouped/reclassified wherever necessary to confirm to current year presentation.

Note: 36 Rearranging of Previous Year Figures

The Company has adopted Ind AS 116 "Leases" effective 01st April 2021, as notified by the ministry of Corporate Affairs (MCA) vide Companies (Indian Accounting Standards), Amendment Rules, 2019, using the modified retrospective method. Under this simplified Approach, the Company recognized equal amount of right of use assets and lease liability on the transaction date, adjusted by the amount of Prepayment pertaining to such lease, carried in the Balance Sheet on such transition date.

Note: 37 Relationships with Struck off companies

During the year, the Company had no transactions with struck off companies

Note: 38 Recent Accounting Pronouncements

There are no standards of accounting or any addendum thereto, prescribed by Ministry of Corporate Affairs under section 133 of the Companies Act, 2013, which are issued and not effective as at March 31, 2024.

Note: 39 Borrowing against current assets

Books reconciliation with Statement sumbited to bank

The statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts

Books reconciliation with Statement sumbited to bank

31 March 2024

1	Particulars	As per Books	As per statements	Differences	Reasons
1	Sundry Debtors	1,408.52	1,412.49	-3.97	NA
1					
1	21 36 2022				

31 March 2023

Particulars	As per Books	As per statements	Differences	 Reasons
Sundry Debtors	1,325.88	1,325.88		NA
				1

31 March 2023

I P	articulars	As per Books	As per statements	Differences	Reasons
Si		1,164.47	1,164.47	-	NA .

No adjusting or significant non-adjusting events have occurred between 31th March, 2024 and the date of authorisation of these final

Note 41: Director Personal Expenses-

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or sep

Note 42: Compliance with number of layers of companies -

There is no investment in any company, hence there is required to be complied

Note 43: Other Statutory Information

- 1. The Company and its Subsidiaries does not have any Benami property, where any proceeding has been initiated or pending against the Company and its Subsidiaries for holding any Benami property. The Company and its Subsidiaries has not traded or invested in Crypto Currency or Virtual Currency during the financial year/period.

 3. The Company and its Subsidiaries does not have any charges or satisfaction which is yet to be repistered with ROC beyond the statutory period.

 4. The Company and its Subsidiaries does not have any such transaction which is not recorded in the books of occounts that has been surrendered or disclosed as income during the period/year in the table from Erax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

 5. The Company has not been declared a willful defaulter by any bank or other lender (as defined under the Company has not been declared a willful defaulter by any bank or other lender (as defined under the Company has not been declared a willful defaulter by any bank or other lender (as defined under the Company has not been declared a willful banks and financial institutions for the specific purpose for which it was taken

- There is no revolutation made by the Company in any of the reported financials years.
 Rompany has not purchases its own shares out of free reserves or securities prenium account
 There is no revolutation made a company comply with the accounting standards referred in Section 129(1)
 Corporate Social Responsibility (CSR) related provisions are not applicable on the company during the financial year.

For and on behalf of the Board of Direc SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385

am all REVATI RAMAN SHARMA (EXECUTIVE DIRECTOR) (Assis

GOVIND CHHABRA (COMPANY SECRETARY)

CA Hitesh jain - 123006

For HRJ & ASSOCIATES
Chartered Accountants

ICAI Firm Registration Not. 138235 W

09,09,2024





INDEPENDENT AUDITORS' REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

To the Members of SAFECURE SERVICES LIMITED (FORMALY KNOWN AS SAFECURE SERVICES PRIVATE LIMITED)

1. Opinion

We have audited the accompanying consolidated financial statements of SAFECURE SERVICES LIMITED (FORMALY KNOWN AS SAFECURE SERVICES PRIVATE LIMITED) ("the holding company") along with its SUBSIDIARY SAFESENSE TECH SERVICES PRIVATE LIMITED ("subsidiary company") (the Holding Company and Its subsidiary company together referred to as "Group") comprising of the Consolidated Balance Sheet as at 31st March, 2024, the Consolidated statement of Profit & Loss, the consolidated Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements".

2. <u>Basis for Opinion</u>

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

3. Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Group Company as holding as well as subsidiary are unlisted companies.



4. <u>Emphasis of Matter</u>

The Group Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant, and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the business in hand. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.

5. <u>Information Other than the Consolidated Financial Statements and Auditor's Report Thereon</u>

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

6. Management responsibility for the consolidated financial statement

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 and its
 subsidiary companies which are companies incorporated in India, 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 ability of the Group to

CORPORATE OFFICE: 305 / A WING, ARAVALI BUSINESS CENTER, R.C. PATEL ROAD, CHANDAVARKAR X ROAD, BORIVALI (W), MUMBAI - 400 092. Tel.: 022 49729100 E-mail: cahrjain@gmail.com

BRANCH: DELHI, GUJRAT, RAJASTHAN



continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial

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



8. Report on other legal and regulatory requirements

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 of the aforesaid consolidated financial statements
- b) In our opinion proper books of account as required by law to the preparation of the aforesaid consolidated financial statements have been kept so far as it appear from our examination of those books.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2024 and taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary company, incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is more than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls (Annexure A)
- 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. As reported, the Group Companies does not have any pending litigations which would impact its consolidated financial position of Group.

CORPORATE OFFICE: 305 / A WING, ARAVALI BUSINESS CENTER. R,C, PATEL ROAD, CHANDAVARKAR X ROAD, BORIVALI (W), MUMBAI - 400 092. Tel.: 022 49729100 E-mail: cahrjain@gmail.com

BRANCH: DELHI, GUJRAT, RAJASTHAN



- ii. As reported, the Group Companies did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
- iii. Neither Holding company nor subsidiary companies are public limited companies, hence no amounts were required to be transferred by the Group Companies to the Investor Education and Protection Fund.

9. Managerial Remuneration

With respect to the matter to be included in the Auditor's 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 the company

FOR M/s. HRJ & ASSOCIATES.

CHARTERED ACCOUNTANTS

FRN:138235W

(HITESH JAIN)

PARTNER

Membership No . 123006

PLACE: MUMBAI Date: 09-09-2024.

UDIN-24123006 BKEQNI3014

Annexure A

Independent Auditor's Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ('the Act')

1. In conjunction with our audit of the financial statements of Safecure Services Limited (Formaly Known as Safecure Services Private Limited) ('the Company') as at and for the year ended 31 March 2024, we have audited the internal financial controls over financial reporting ('IFCoFR') of the Company as at that date.

Management's Responsibility for Internal Financial Controls

2. The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

- 3. Our responsibility is to express an opinion on the Company's IFCoFR based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of IFCoFR, and the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ('the Guidance Note') issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR were established and maintained and if such controls operated effectively in all material respects.
- 4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCoFR and their operating effectiveness. Our audit of IFCoFR includes obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



- 5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCoFR.
 - Meaning of Internal Financial Controls over Financial Reporting
- 6. A company's IFCoFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's IFCoFR include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

8. In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting and such controls were operating effectively as at 31 March 2024, based on 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 HRJ & Associates

Chartered Accountants

Firm's Registration No.: 138235W

Hitesh Jain Partner

Membership No.:123006

Place: Mumbai Date:09th Sep 2024

UDIN-24123006BKEQN130X1

CORPORATE OFFICE: 305 / A WING, ARAVALI BUSINESS CENTER, R.C., PATEL ROAD, CHANDAVARKAR X ROAD, BORIVALI (W), MUMBAI - 400 092. Tel.: 022 49729100 E-mail: cahrjain@gmail.com

BRANCH: DELHI, GUJRAT, RAJASTHAN

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385 AUDITED CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2024

Particulars	Note	As at 31st March, 2024	As at 31st March, 2023	As on 1st April, 2022
		(₹) in lakhs	(₹) in lakhs	(₹) in lakhs
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	2	990.45	797,84	712.20
(b) Right Of Use Asset	3	- 330.43	63,73	85.58
(c) Investment Property	4			
(e) Financial Assets	+		113.78	119.60
- Invesments				
-Other Invesments		-		<u> </u>
(f) Deferred tax Assets (Net)	5		- -	-
(g) Other Non-Current Assets	6	4.82	0.76	
	0	40.04	45,81	42.10
Total Non Current Assets	1	1,035.31	1,021.92	959.47
Current assets		-		-
(a) Financial Assets	7	-		-
- Invesments s in subsidiaries, joint ventures and associates		-		-
- Trade receivables	7A	1,732.88	1,581,92	1,276.32
- Cash and cash equivalents	7B	42.57	8,16	5.13
- Bank balances other than covered above	7C	103.65	195,01	108.55
- Loans and Advances	7D	171.23	103,95	175.09
- Other Financial Assets	7E	10.43	21,34	16.93
(b) Other Current Assets	8	636.70	156,84	338.25
(c) Contract Assets		- 1	-	- I
Total Current Assets		2,697.46	2,067.22	1,920.27
Total Assets		3,732.77	3.089.14	2,879,74
EQUITY AND LIABILITIES				
Equity	1 1			1
(a) Equity Share Capital	9	704.00	176,00	176.00
(b) Other Equity	10	796.40	756,92	513.83
Total Equity		1,500.40	932.92	689,83
Liabilities			4	-
Non Current Liabilities		`		<u> </u>
(a) Financial liabilities	11			-
- Borrowings	11,A	318.51	233,36	466.74
- Lease Liability	11E	-	-	66.64
Deffered Tax Liability	12	36.70	23,53	15.97
(b) Provisions	13	16.35	17,47	[3.07
(c) Other non-current liabilities		-	-	
Total Non Current Liabilities	1 1	371.55	274.36	562,42
Current liabilities	14	-		1 -
(a) Financial liabilities - Borrowings	14 14A	1,111.45	917,92	799.75
- Lease Liability	14B	1,111.40	66,64	19.90
- Trade Payables:-	14C	-	Ĺ	
(A) total outstanding dues of micro enterprises and small enterprises		15.83	15,10	12.82
(B) total outstanding dues of creditors other than micro		131.85	124,16	414.88
enterprises and small enterprises.	\Box			11
- Other financial liabilities (other than those specified above)	14D	311.21	349,40 10,92	188.80
(b) Provisions	15	8.68 277.12	395,28	174.32
(c) Other current liabilities	16	211.12	393,28	0.89
(d) Current Tax Liabilities (Net) - (e) Contract Liabilities	17	4.68	2,43	6.33
Terrominaci cambinies	1 1/1	4.00		1.00
Total Current Liabilities		1,860.82	1881.86	1,627.49

The accompanying notes form an integral part of these standalone financials statements.

This is the Standalone Balance Sheet referred to in our report of even date.

For HRJ & Associates Chartered Accountants / ICAI Firm Registration No. 138235 W

CA Hites Jain Partner M. No. Place: Mumba

UDIN:

09.09.2024



PED ACCO

For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385 and

SHAILENDRA MAHESH

PANDEY
(MANAGING DIRECTOR)
(DIN.06403434)

RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693)

REVATI RAMAN SHARMA GOVIND CHHABRA (CFO)

(COMPANY SECRETARY)



SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385

AUDITED CONSOLIDATED PROFIT & LOSS STATEMENT

18 19 20 21 22 23 24	(*) in lakhs 6,283.47 22.80 6,396.27 - 1,805.17 2,929.46 173.34 296.33 454.78 5,659.08		19.83 (,773.77 19.83 (,773.77 - 1],296.97 (,225.98 175.87 267.94 349.02 (,315.79 457.98
20 21 22 23 24	22.80 6,306.27 1,805.17 2,929.46 173.34 296.33 454.78 5,659.08		19.83 1,773.77 11,296.97 2,225.98 175.87 267.94 1349.02
20 21 22 23 24	1,805.17 2,929.46 173.34 296.33 454.78 5,659.08		773.77
21 22 23 24	1,805.17 2,929.46 173.34 296.33 454.78 5,659.08		1,296.97 2,225.98 175.87 267.94 349.02
21 22 23 24	2,929.46 173.34 296.33 454.78 5,659.08		2,225.98 175.87 267.94 349.02
21 22 23 24	2,929.46 173.34 296.33 454.78 5,659.08		2,225.98 175.87 267.94 349.02
22 23 24	173.34 296.33 454.78 5.659.08	Comments of the comments of th	175.87 267.94 349.02 349.0 2
23 24	296.33 454.78 5,659.08 647.19		267.94 349.02 1,315.79
24	454.78 5,659.08 647.19		349.02 345.79
	5,659.08 647.19		,315.79
25	647.19	Vaxensees varantees •	-
25	-		457.98
25	 -		İ .
25			
25	647.19		457.98
43	-		1 .
	82.52		60.29
	6,10		6.16
	, -		-1.17
	558.58		392.69
	-		-
	-		-
			-
	558.58		392.69
	-		-
	11.91		2.54
	 (3.00)		(0.64)
	 -		ļ
	-		-
	567.48		394.59
	8.06		5.61
	8.06		5.61
		558.58 	6.10 - 558.58 11.91 (3.00) 567.48

The accompanying notes form an integral part of these standalone financials statements. This is the Standalone Profit and Loss referred to in our report of even date.

For HRJ & Associates
Chartered Accountants
ICAI Firm Registration No

CA Hitesh Jain Partner

M. No. -123006 Place: Mumbai

Date: UDIN: 09.09.2024

For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED CIN: U93030MH20J2RLC237385

land-

SHAILENDRA MAHESH PANREY (MANAGING DIRECTOR) (DIN.06403434)

REVATI RAMAN SHARMA (CFO) RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693)

(Brains

GOVIND CHHABRA (COMPANY SECRETARY)

AUDITED STANDALO	For the Year Ended		For the Year Ended	
	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES:				
VET PROFIT BEFORE TAX		659.10		460.52
ADD/LESS: ADJUSTMENTS:				
GRATUITY PROVISION	-1 57	-	5.54	<u></u>
DEPRECIATION AND AMORTISATION	296 33 3 76		267.94 3.76	
PREPAID RENT AMORTIZATION	-6.80	iii	-9.40	ĺ
NTEREST ON FOR & DEPOSITS INANCE COST	173 34		175.87	
PROFIT ON DERECOGNITION OF LEASE	-3,43		173.07	
RENTAL INCOME	5 40	456.23	-5.65	438.0
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-5,40	1.115.33	-5.05	898.5
ADJUSTMENT ON ACCOUNT OF WORKING CAPITAL CHANGES:		1,113,00	···	370.0
DECREASE / (INCREASE) IN TRADE RECEIVABLES	-150.95		-305.60	
DECREASE / (INCREASE) IN FINANCIAL & OTHER ASSETS	-473.11		148.15	
Comments of the control of the contr			- : : : : :	
NCREASE / (DECREASE) IN TRADE PAYABLES	8(41		-288.44	
NCREASE / (DECREASE) IN LIABLITIES			200.11	1
& PROVISIONS	-155.91	1	376.77	
CASH REDUCED BEFORE EXTRAORDINARY ITEMS		-771.56		-69.1
LESS: INCOME TAX PAID		-76.34		-37.7
CASH GENERATED FROM OPERATING ACTIVITIES (A)		267.42		791.7
CHAPT OF THE CONTROL				
B. CASH FLOW FROM INVESTING ACTIVITIES				1
NET (PURCHASE)/SALES OF PROPERTY, PLANT & EQUIPMENTS	-353.31		-325.92	
NET (PURCHASE)/SALES OF PORTFOLIO INVESTMENTS			-	
NTEREST RECEIVED ON FDR & DEPOSITS	6.80		9.40	
RENTAL INCOME	5.40		5.65	
NET (PURCHASE)/REDEMPTION OF FDs	91 36		-86.46	
LOANS GIVEN	-67.27		71.13	
NET CASH REDUCED FROM INVESTING ACTIVITIES (B)		-317.02		-326.1
C. CASH FLOW FROM FINANCING ACTIVITIES:				
NCREASE / (DECREASE) IN SECURED LOANS	278 68		-266.71	
NCREASE / (DECREASE) IN OTHER LOANS & TERM LIABILITIES				
HIRE CHARGES ON VEHICLE LOAN	- 25122		-25.33	
RENT PAID	-25.33 -169.35		-25.33	
PAYMENT OF INTEREST	-109.33	84.00	-170.43	462.4
NET CASH GENERATED FROM FINANCING ACTIVITIES (C)		04.00		-402.4
NET INCREASE IN CASH & CASH EQUIVALENTS		34.40		3.0
NET INCREASE IN CASH & CASH EQUIVALENTS CASH & CASH EQUIVALENT AT BEGINNING		8.16		5.1
CASH & CASH EQUIVALENT AT DEGINNING CASH & CASH EQUIVALENT AT THE END OF THE YEAR		42.56		8.1
CASILO CASILE VOLVADENT AT THE BIRD OF THE TEAR				
BREAK-UP OF CASH AND CASH EQUIVALENT AT THE END OF				
THE YEAR ENDED		l	l	
CASH	42.14		8.16	
BANK INCLUSIVE OTHER BANK BALANCES	0.43		- 1	
D. I. I. D. C. I. V. V. I. I. I. D. I.	42.57		8.16	

Change in Liability Arising from Financing Activities					1	
					(₹) in lakhs	1 1
Particulars	1st April, 2023	Cash flow	Interest accrued	Interest paid	31st March, 2024	[
Non-current borrowings (including current maturities)	233.36	85,15	-		318.51	1
Current borrowings Total	917.92 1,151.28	193.52 278.67	169.35 169.35	169.35 169.35		
				103.03 (1,427.73	
					1	(₹) in lakhs
Particulars	1st April, 2022	Cash flow	Interest accrued	Interest paid	Others	31st March, 2023
Non-current borrowings (including current maturities)	466.74	-233,38	-			233.36
Current borrowings Fotal	799.75 1,266.49	118.17 -115.21	170.45 170.45	170.45 170.45		917.92
	1,290,172	-113,21	- 170.451	170.43		1,151.28
·					(₹) in lakhs	
Particulars	1st April, 2021	Cash flow	Interest accrued	Interest paid	31st March, 2022	
Non-current borrowings (including current maturities)	355.61	111.13	-	<u> </u>	466.74	
Current borrowings Fotal	483.83 839.44	315.92 427.05	132.08 132.08	132.08 132.08	799.75 1,266.49	
Chartered Accountants CAI Firm Registration Rock 3235	CCLETTES	S	and on behalf of the Bo AFECURE SERVICE CIN: U93030MH2012I	S LIMITED	aniu	A DOLLAR
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUIIVE DIRECTOR (DIN.06479693) OVIND CHHABRA BEANY SECRETARY	NDEY
CAI Firm Registration to 138235 CAI Firm Registration to 138235 CAI Hitesh Jain Partner M. No123006 Place: Mumbai	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY	
CAI Firm Registration to 438235 MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY	
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Plance: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 0438235 CAI Firm Registration to 0438235 CAI Hitesh Jain Partner A. No123006 Place: Mumbai Pate:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Plance: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 0438235 CAI Firm Registration to 0438235 CAI Hitesh Jain Partner A. No123006 Place: Mumbai Pate:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY
CAI Firm Registration to 438235 CAI Firm Registration to 438235 CAI Hitesh Jain Partner Partner Place: Mumbai Date:	MA (MA	S A A A A A A A A A A A A A A A A A A A	AFECURE SERVICE CIN: U93030MH20121 NDEN	RANJU SI (EXE	HAILENDRA PA CUTIVE DIRECTOR (DIN.06479693)	NDEY

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385

NOTES 1 TO THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Corporate Information

Safecure Services Limited (SSL) was incorporated on 31st Oct 2012, under the companies Act 1956, and the company is directly and indirectly engaged in rendering security and related services consisting of manned guarding traning, Event Management, Total Implementation Services (TIS) and indirectly engaged in emergency response services: loss prevention, asstes protection and mobile patrols: facility management service consisting of cleaning, house keeping and pest control management service in the area of facility management; ATM management service consisting Repair and management and alarm monitoring and response services consisting of installation of electronic security devices and system through its subsidiaries.

NOTE 1: MATERIAL ACCOUNTING POLICIES

I. Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Indian Accounting Standards) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2015 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

The Company has voluntarily adopted Indian Accounting Standards (IND AS) in compliance with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006, for the restatement of financial statements. This adoption aligns with the standards issued by the Ministry of Corporate Affairs (MCA)

II. First Time Adoption on Ind AS

The financial statements of M/s Safecure Services Limited (the "Company") for the year ended 31st March 2024 are the first annual financial statements prepared in accordance with Indian Accounting Standards (Ind AS) as issued by the Ministry of Corporate Affairs (MCA). The Company has adopted Ind AS for the first time, transitioning from the previous Indian Generally Accepted Accounting Principles (IGAAP).

The transition date to Ind AS is 01st April 2023. The comparative information for the year ended 31st March 2024 has been restated in accordance with Ind AS, and the financial statements for that year have been prepared to provide comparability with the financial statements for the year ended 31st March 2024.

III. Use of Estimates.

The preparation of the financial statements in conformity with Ind As requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize

IV. Change of Accounting Estimates

The Company has adopted WDV method for charging depreciation, previously depreciation was charged on SLM Basis. the WDV Method has been applied retrospective and the comparative figures have been adjusted accordingly.

V. Going Concern Assumption

The Management believes that the Company would be in a position to continue as a going concern for the foreseeable future and may meet its financial obligations as they fall due. Accordingly, these financial statements have been prepared under the going concern assumption.

VI. Property, Plant and Equipment

Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation and impairment loss, if any. Capital Work in progress are stated at cost, net off accumulated impairment losses if any. The cost of acquisition includes direct cost attributable to bringing the assets to their present location and working condition for their intended use. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date and excludes any tax for which input credit is taken.

Subsequent expenditure is capitalised only when it increases the future economic benefits for its intended from the existing assets beyond its previously assessed standard of performance. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives and capitalises cost of replacing such parts if capitalisation criteria are met. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized

Depreciation on Tangible Assets has been provided on Written Down Value (WDV) method and the amount of depreciation has been computed as per the useful life specified under companies act 2013.

The useful life considered for depreciation are as follows:

THE USERUI HE COMMISSION TO	1 depresentes	II that and a date	
Assets		Useful Life (In year:	
Computer		4 to 6 Yrs.	
Furniture & Fixture		5 to 8 Yrs.	
Office Equipment		5 to 10 Yrs.	
Motor Car		4 to 8 Yrs.	
Surveillance Machinery		3 to 6Yrs.	
Office Building		60 Yrs.	
OTHOR DIGHTARIE			

VII. Investments

Classification of Investment:

Investment that are by their nature are readily realisable and are intended to be held for more than one year from the date of on which such investment are made is classified as Non-current investments

Investment other than current investment are classified as Long term Investments

Investments are initial recognized at cost.

Valuation of Investment:

i. Investments are initially recognized at cost.

The cost of an investment includes acquisition charges such as brokerage, fees and duties

- ii. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued
- tii. If an investment is acquired in exchange, or part exchange, for another asset, the acquisition cost of the investment is determined by reference to the fair value of the asset given up.

Current Investments are valued at cost or fair value whichever is lower where as long term investments are always valued at cost

VIII. Revenue recognition

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. Revenue is recognised when the control is transferred to the customer and when the Company has completed its performance obligations under the contracts.

At the inception of the new contractual arrangement with the customer the Company identifies the performance obligations inherent in the agreement. The terms of the contracts are such that the services to be rendered represent a series of services that are substantially the same with the same pattern of the transfer to the customer. Revenue is recognised as follows:

- (i) Revenue from services represents the amounts receivable for services rendered.
- (ii) For contract-based business (Expressed or implied), revenue represents the sales value of work carried out for customers during the period. Such revenues are recognised in the period in which the service is rendered.
- (iii) Unbilled revenue (contract assets) net of expected deductions is recognised at the end of each period. Such unbilled revenue is reversed in the subsequent period when actual invoice is raised.
- (iv) Unearned income (contract liabilities) represents revenue billed but for which services have not yet been performed. The same is released to the statement of profit and loss as and when the services are rendered.
- (v) Revenue from the use of assets such as rent for using property, plant and equipment is recognised on a straight-line basis over the terms of the related leases unless payments are structured to increase in line with the expected general inflation to compensate for the lessors' expected inflationary cost increase.

Rendering of Services:

Revenue from Security & Event, E-Surveillance and repair & Maintance and Facility Services are recognised when the Company has completed its performance obligation under the contracts and upon completion of Services.

Revenue from Interior fit out projects are recognised when Company has satisfactory completed its project and handed over to client

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385

NOTES TO THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS

IX. Interest Income

Interest income is recognized on a time proportionate basis taking into account the amount outstanding and the applicable effective interest rate. Interest income is included under the head "Interest Income" in the statement of profit & loss.

Other services:

Revenue from other services such as hoarding income, profit on sale of assets, etc are recognised as when the consideration for transaction measurable and receivable.

X. Employee benefits

(i) Short term employee benefits

All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, and short term compensated absences and performance incentives are recognized in the period in which the employee renders the related service.

(ii) Post-employment benefits

a) Defined contribution plan

The Company's state governed provident fund scheme, Employee State Insurance Corporation, Labour Welfare Fund, Professional Tax are classified as defined contribution plans. The contribution paid / payable under the schemes is recognised in the statement of profit and loss in the period in which the employee renders the related service.

b) Defined benefits plan

The Employee's gratuity fund scheme is the Company's defined benefit plans. The cost of providing defined benefits is determined using the Projected Unit Credit method with actuarial valuations being carried out at each reporting date. The defined benefit obligations recognized in the Balance Sheet represent the present value of the defined benefit obligations as reduced by the fair value of plan assets, if applicable. All expenses represented by current service cost, past service cost, if any, and net interest on the defined benefit liability (asset) are recognized in the Statement of Profit and Loss

(iii) Long term employee benefits:

The obligation for long term employee benefits like long term compensation absences is recognized in the similar manner as in the case of defined benefit plans as mentioned in (ii) (b) above.

Gratuity

Following table sets out the status of Gratuity plans and amounts recognized in financial statement for F.Y. ended 31st March 2024, 31st March 2023 and 31st March 2022

Gratuity Balance sheet Reconciliation	FY	Y 2023-24	FY 2022-23	FY 202	 1-22
Opening net liability as per Financials		26.59	21.06	1	8.49
Expenses / (income) for period of Gratuity		(1.57)	5.54		2.56
Benefit paid directly by employer	1		<u> </u>		_
Employers Contribution	- -		1		1 2 2
Closing net liability / (asset) recognized	-	25.02	26.59	2	1.06

The discounting rates and other information used for the calculation of employee benefit obligation are as follows:

Particulars			1 1
	FY 2023-24	FY 2022-23	FY 2021-22
Discounting Rate used to calculate employee benefit obligation	7.25%	7.25%	7.25%
Salary Escalation rate considered for future years	5.00%	5.00%	5.00%
Salary Escalation rate considered for rather years	 11		

^{*}Rate taken for each financial year are taken as per the deal rate as on 31st March of respective financial year

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

(Rs. in Lakh)

Expenses to be Recognized in the Statement of Profit or Loss for Next Year	Т	1	TT	
		FY 2022-23	FY 2021-22	FY 2020-21
Particulars		8.38		6.17
Current Service cost	-	1.96		1.38
Net interest cost	-	(11.91		
Actuarial (Gain)/Losses	-	(11.51	(2.5.1)	(8.82)
Past Service cost - Non-vested Benefit Recognized		1		
Past Service cost - Vested Benefit Recognized				7.50
Expenses Recognized in statement of Profit or loss	1.	(1.57	5.54	7.50

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385 NOTES TO THE AUDITED CONSOLIDATED FINANCIAL STATEMENTS

XI. Taxes on Income

Provision for current tax is made in terms of provisions of the Income Tax Act, 1961. Deferred tax on account of timing difference between taxable and accounting income is provided considering the tax rates and tax laws enacted or substantively enacted by Balance sheet date, the deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

Minimum Alternate Tax credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal Income Tax during the specified period.

XII. Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

XIII. Provision, Contingent Liabilities & Contingent Assets

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

XIV. Current and non-current classification

The Company presents assets and liabilities in the balance sheet as restated based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.
- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date or
 It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
- -All other liabilities are classified as non-current.

XV. Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled. Deferred tax relating to items recognized outside profit or losses are recognized as a part of these items (either in other comprehensive income or in equity). Deferred tax assets and liabilities are offset only if: a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

XVI. Contingencies & Events occurring after the balance sheet date

Event occurring after the date of balance sheet, which provide further evidence of conditions that existed at the Balance Sheet or that arise subsequently, are considered up to the date of approval of accounts by the Board of Directors, where material.

XVII. Lease expense

Lease payments under an operating lease recognised as an expense in the statement of profit and loss on a straight line basis over the lease term.

Basic earning per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earing per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares.

Except wherever stated, accounting policies are consistent with the Indian Accounting Standard and have been consistently applied

XX. The various figures of financial statement have been regrouped or reclassified wherever necessary.

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) NOTES FORMING PART OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Note No 2: Property Plant & Equipment	•							<u>(₹) in lak</u>	<u>hs</u>
Particular	Office Building	Electrical Installations and Equipment	Of Equip	ffice ments	Computers	Furniture Fixtures	Vehicles	Total	
Gross Value									
Balance as at 31 March 2021		827.80		13.19	94.54	12.40	22.61		970.53
Additions for the year		273.69		3.71	11.01	_	14.93		303.34
Disposals/capitalised		1 101 10		46.00	405.54	12.40	27.54	1 1	1 272 97
Balance as at 31-03-2022		1,101.49 243.90		16.90 41.58	105.54	12.40	37.54 38.00		1,273.87 325.91
Additions for the year Disposals/capitalised	1 1	243.90		41.38	1,31	1.12	38.00		323.31
Balance as at 31-03-2023	+ + + +	1,345.39		58.48	106.86	13.52	75.54	1 1	1,599.79
Additions for the year	140.24	321.80	- 1	9.55	8.61	0.44	12.91		493.55
Disposals/capitalised									
Balance as at 31 March 2024	140.24	1,667.19		68.03	115.47	13.97	88.44		2,093.34
Depreciation	Office Building	Electrical Installations and		ffice	Computers	Furniture	Vehicles	Tetal	
<u>Depreciation</u>	Office Dallaning	Equipment	Equip	ments		Fixtures			
Balance as at 31 March 2021	1 1 1	233.97		11.39	68.99	7.54	19.13		341.02
During the year 31 March 2022		195.50		1.45	19.74	1.26	2.71		220.66
Balance as at 31 March 2022		429.47		12.84	88.73	8.80	21.84		561.68
During the year 31 March 2023		204.01		12.63	10.80	1.07	11.76		240.27
Balance as at 31 March 2023	-	633.48		25.47	99.53	9.87	33.60		801.95
During the year 31 March 2024	5.54	229.95		16.83	6.24	1.00	14.92		274.48
Balance as at 31 March 2024	32.00	863.43		42.30	105.77	10.88	48.52		1,102.88
Net Carrying Amount	-	-		- 1		-	-		
Balauce as at 31 March 2022	-	672.03		4.06	16.81	3.60	15.70		712.20
Balance as at 31 March 2023	-	711.91		33.01	7.33	3.65	41.94		797.84
Balance as at 31 March 2024	108.24	803.76		25.73	9.70	3.09	39.92		990.45
	Parti	culars				31st March, 2024	31st March, 2023	Balance as on I 2022 (₹) in lak	-
						(₹) in lakhs	(₹) in lakhs	(K) III Iak	
Balance at the beginning of the	vear					(₹) in lakhs 63.73	(₹) in Iakhs 85.58	(x) m rax	
Balance at the beginning of the	year							(x) iii ias	94.68
Balance at the beginning of the Depreciation charge for the year Closing of lease	year					63.73 (21.85) (41.88)	85.58 (21.85)	(K) III IAIL	94.68 (9.10
Depreciation charge for the year		otal			:	63.73 (21.85)	85.58	(e) III iak	94.68 (9.10
Depreciation charge for the year	T	otal				63.73 (21.85) (41.88)	85.58 (21.85)		94.68 (9.10 85.58
Depreciation charge for the year Closing of lease	T					63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58
Depreciation charge for the year Closing of lease Note 4: Investment Property	T		icular		,	63.73 (21.85) (41.88)	85.58 (21.85)		94.68 (9.10 85.58 ths
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021	T		icular		,	63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths operty 140.24
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.24
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 (hs
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.2-
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2022	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.2-
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.2-
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.2- 140.2-
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.65 (9.10 85.58 140.2 140.2 (140.2 (140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.2 140.
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2023	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.55 140.2 140.2 140.2 -0.00
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 85.58 140.24 140.24 -0.00 14.52
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Depreciation of asset Balance as at 31 March 2021 During the year 31 March 2021	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 14bs 140.24 140.24 140.24 140.24 145.56 1.1
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2021	T		icular			63.73 (21.85) (41.88)	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 140.2 140.2 140.2 140.2 140.2 140.2 140.2 16.1 20.6
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2021 During the year 31 March 2022 During the year 31 March 2022 During the year 31 March 2023	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.55 140.2- 140.2- (140.2- -0.0 14.5 6.1 20.6 5.8
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2021 During the year 31 March 2022 Balance as at 31 March 2022 Balance as at 31 March 2023 Balance as at 31 March 2023 Balance as at 31 March 2023	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.55 140.2- 140.2- (140.2- -0.0 14.5 6.1 20.6 5.8
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2021 During the year 31 March 2022 During the year 31 March 2022 During the year 31 March 2023 Balance as at 31 March 2023 During the year 31 March 2023 During the year 31 March 2023	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.55 140.2- 140.2- (140.2- -0.0 14.5 6.1 20.6 5.8
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2022 During the year 31 March 2022 During the year 31 March 2022 During the year 31 March 2023 Balance as at 31 March 2023 During the year 31 March 2023 Balance as at 31 March 2023 Balance as at 31 March 2024 Balance as at 31 March 2024	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.55 140.2- 140.2- (140.20.0 14.5 6.1 20.6 5.8 26.4
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2021 During the year 31 March 2022 During the year 31 March 2022 During the year 31 March 2023 Balance as at 31 March 2023 Balance as at 31 March 2023 During the year 31 March 2023 Balance as at 31 March 2024 Balance as at 31 March 2024 Balance as at 31 March 2024 Net Carrying Amount	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.64 (9.16 85.55 85.52 140.2 140.2
Depreciation charge for the year Closing of lease Note 4: Investment Property Balance as at 31 March 2021 Additions for the year Disposals/capitalised Balance as at 31 March 2022 Additions for the year Disposals/capitalised Balance as at 31 March 2023 Additions for the year Disposals/capitalised Capitalzation of asset Balance as at 31 March 2024 Depreciation Balance as at 31 March 2022 During the year 31 March 2022 During the year 31 March 2022 During the year 31 March 2023 Balance as at 31 March 2023 During the year 31 March 2023 During the year 31 March 2024 Balance as at 31 March 2024	T		icular			63.73 (21.85) (41.88) 0.00	85.58 (21.85)	(₹) in lah	94.68 (9.10 85.58 ths reperty 140.24

In the fiscal year 2022-23, the property located at 505 - Spaces 912, Pleasant Park, Mira Road East, Mira Bhayandar, Maharashtra, previously classified as Investment Property under IND AS 40, has been reclassified to Property, Plant, and Equipment under IND AS 16. This reclassification is due to the change in the property's use, as it is now utilized by the company as their office space from the fiscal year 2023-24 onwards.

Balance as at 31 March 2024

							lr.	!
SAFECURE SERVICES LIMITED (Formally know. NOTES FORMING PART OF AUDITED CONSOLIDA	n a!	Safecure Servi	ces Pot Ltd)	N. TV	ŀ			
NOTES FORMING PART OF AGEILTED CONSOLIDA on-Current Assets	1 1	DEINANGAL	SIALEME	MIS	ļ.			
					ĺ			
ote 5 : Deferred Tax Assets (Net)	T		As at 31st March,		į.			:
Particulars		As at 31st March, 2024 (7) in lakhs	2023 (₹) in lakhs	As on 1st April, 2022 (7) in lakhs				
pening Deferred Tex Assets) Deferred Tex Assets (Net)		0.76 4.07	-3.97 4.73					
otal Note 6 : Ofther Non-Current Assets	1-	4.82	0.76					
Particulars		As at 31st March, 2024	As at 31st March,	As on 1st April, 2022				
ramousirs	L	(₹) in lakhs	2023 (₹) in lakhs	(₹) in lakhs				
a) Security Desonts D. Lone, Exern Advance to Vendor) Prepail Interest () Prepail Interest		3.71 32.57 3.76	11 05 27 25 7 51	11.05 19.78 11.27				
otal Current Assets		40.04	45.81	42.10				
Note 7 : Financial Assets					Ė			
Note 7A : Trade Receivables	T	As at 31st March, 2024	As at 31st March,	As at 1st April, 2022				
Particulars		(?) in lakhs	2023 (*) in lakhs 1,652.09	(7) in lakhs				
Trade Recenvalles considered nooi - Secured Trade Recenvalles considered nooi - Uncerumed Trade Recenvalles considered nooi - Uncerumed Trade Recenvalles which have manificant sucrease on Credit Fink Trade Recenvalles - reviet manured				3,340.45 - - - (64.13)	- 0000			
ess: Promann for doubtful debts oral	Ė	(93 48) 1,732 88	(70.17) 1,581 92	1,276,32				
rade Receivables ageing schedule as at 31st March, 2024	1		Qutstanding	for following periods from due d	ate of payment			(₹) in
Particulars	İ	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	Mare t	han 3 years	Tota
i) Undesputed Trade receivables — connetered good 3) Undesputed Trade Receivables — which have sensificant increase in treds risk 3) Undesputed Trade Receivables — reads unsured 3) Undisputed Trade Receivables — reads unsured 4)	Ε	1,392.54 0.24	226 65 0.07	43 79 5 10	36.1 36.4	2	85 42	1.69
iv) Dumuted Trade Receivables—considered good y) Dumuted Trade Receivables — which have significant morease in credit risk	-							
uj Dupuzed Trade Recerrables — crede mpaned Irade Receivables ageing schedule as at 31st March, 2023	1		1	-				-
Partirulars	d		Outstanding	for following periods from due d	ate of payment		1	(₹) in
		Less than 6 months	6 months -1 year 38.31	1-2 Years	2-3 years	More t	han 3 years	Total
D Undesuted Trade recevables — considered good O Undesuted Trade Recevables — which have openficiant increase in Eredit risk Dindeputed Trade Recevables — credit impaired	Ε	6.26	4 87	31 76	23.4	3	45 52	11
(v) Disputed Trade Receivables—considered good (v) Disputed Trade Receivables — which have similicant increase in credit risk	-						-	
(a) Desputed Trade Receivables — credit impaired								1.
Hanse revent dones ageing senedule as at 515c marth, 2022	-						II.	(7) in l
Trada Receivables ageing schedule as at 3.1st March, 2022 Particulars	F	Lass than 6 mouths		for following periods from due d	2	More t		-
Particulus) Unfamuted Trade receivables — connidered good		Less than 6 months	6 months -1 year 16 53	I-2 Years 312 68	2-3 years	More t	han 3 years	Tota
Purticulurs i) Undamated Trade receivables — conneiered good i) Undergood Trade Receivables — which have conflicted increase in tradit rath ii) Undergood Trade Receivables — which have conflicted increase in tradit rath iii) Undergood Trade Receivables — excelle manared			6 months -1 year	I-2 Years	2	More t	han 3 years	Tota
Particulars (i) Undemoted Trade receivables — coundered good (ii) Undemoted Trade receivables — coundered good (ii) Undergood Trade Deceivables — which have good-cast ucrease as reads rick (iii) Undergood Trade Receivables — which have good-cast ucrease as reads rick (iii) Undergood Trade Receivables — which have good-cast ucrease as reads rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credit rick (iii) Undergood Trade Receivables — which have good-cast ucreate in credi		902.63	6 months -1 year 16 53	I-2 Years 312 68	2-3 years	More t	han 3 years	Tota
Particulurs 1) Undemoted Trade recervibles — connelered good 2) Undescented Trade Recervibles — connelered good 3) Undescented Trade Recervibles — which have resulted traces as result rate 3) Undescented Trade Recervibles — crede measured 5) Demoted Trade Recervibles — crede measured 7) Demoted Trade Recervibles — crede magazired	n or de	902.63	6 months -1 year 16 53 2 69	1-2 Years 312 63 24 36	2-3 years	More t	han 3 years	Tota
Particulurs 1) Undemended Trade recervables — connedered good 2) Undespended Trade Recervables — which have someCast increase in tradit task 2) Undersoned Trade Recervables — ortical monared 3) Undersoned Trade Recervables — ortical monared 4) Demended Trade Recervables — which have someCast increase in credit rade 4) Demended Trade Recervables — which have nomeCast in credit rade 5) Demended Trade Recervables — ortical magnated 4) Demended Trade Recervables — ortical magnated 6) Demended Trade Recervables — ortical magnated 6) Demended Trade Recervables — ortical magnated 6) Demended Trade Recervables — ortical magnated 7) Demended Trade Recervables — ortical magnated 8) Demended Trade Recervables — ortical magnated in the company or says of them either severably or pandy with any other pursue	n or de	902.63	6 months -1 year 16 53 2 69	1-2 Years 312 63 24 36	2-3 years	More t	han 3 years	Tota
Particulurs Disformed Trade receivables — connidered accord Disformed Trade receivables — connidered accord Disformed Trade Receivables — which have conflicted traces in tradit rath Disformed Trade Receivables — which have conflicted traces in tradit rath Disformed Trade Receivables — which have conflicted traces in tradit rath Disported Trade Receivables — which have manifold to the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of th	n or de	902.63	6 months -1 year 16 53 2 69	1-2 Years 312 63 24 36	2-3 years	More t	han 3 years	Tota
Particulars O Undended Trade recervables — connected acced To Undended Trade recervables — connected acced To Undersoned Trade Recervables — which have gamb@cast ucrease in tradit risk To Undersoned Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd To Demonde Trade Recervables — crede maskerd increases in crede risk To Demonde Trade Recervables — crede maskerd Particulars Particulars Cash on Head Balances With Banks	n or de	902.63 30.38 Ves due by firms or private com	6 months -1 year 16 52 8 69 guides respectively in W	1-3 Years 312 63 24 36 24 36 institute any director as a partner or a d As at 1st April, 2022	2-3 years	More t	han 3 years	Tota
Particulars 1) Undenseted Triade receivables — coundered good 1) Undenseted Triade receivables — coundered good 1) Undenseted Triade Eccessibles — which have nomficial uncrease in resist risk 2) Underseted Triade Eccessibles — order annivered 1) Unwooder Triade Eccessibles — order annivered 1) Unwooder Triade Eccessibles — which have nomficial uncrease in resist risk 1) Unwooder Triade Eccessibles — which have nomficial uncrease in credit risk 1) Unwooder Triade Eccessibles — which have nomficial uncrease in credit risk 1) Unwooder Triade Eccessibles — color annivered 1) Unwooder Triade Eccessibles — color annivered 1) Unwooder Triade Triade Eccessibles — color annivered 1) Unwooder Triade Triade Eccessibles — color annivered 1) Unwooder Triade Triade Eccessibles — color annivered triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Triade Tr	n or de	902 61 30 36 30 36 30 36 405 due by firms or private con 405 day 13 345 March, 2024 (7) In lakhs	6 months -1 year 16 53 2 69 2 69 garies respectively in w As at 33st March, 2023 (7) In lakhs	1-3 Years 312 63 24 36 24 36 fach any director is a partner or a d As at 1st April, 2022 (5) in halds 5127789	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade receivables — connected good 10 Undemoted Trade receivables — connected good 10 Undemoted Trade Excervables — which have resolved uncease in readit risk 10 Undergood Trade Excervables — which have resolved uncease in readit risk 10 Undergood Trade Excervables — which have resolved uncease in credit risk 10 Depended Trade Excervables — which have resolved uncease in credit risk 10 Depended Trade Receivables — which have resolved uncease in credit risk 10 Depended Trade Receivables — which is resolved uncease in credit risk 10 Depended Trade Receivables — which is resolved uncease in credit risk 10 Depended Trade Receivables — credit inspared 11 Depended Trade Receivables — credit inspared 12 Depended Trade Trade Receivables 13 Depended Trade Receivables — credit inspa	n or de	902.63 30.36 30.36 los due by firms or private com As at 31st March, 2024 (8) in lakhs 42.14	6 months -1 year 16 53 2 69 2 69 garies respectively in w As at 33st March, 2023 (7) In lakhs	1-3 Years 312 65 20 36 20 36 21 36 22 37 23 38 24 38 Agrill, 2022 (8) In laklas	2-3 years	More t	han 3 years	Tota
Particulars Distinct Trade receivables - connected good	n or de	902.63 30.38 les due by firms or private com As at 31st March, 2024 (₹) In lakhr 42.14 0.43	6 months -1 year 16 52 3 69 2 spines respectively in w 2023 (7) In lakhe 3 16 8 16 As at \$1st March,	1-3 Years 312 63 24 36 24 36 fach any director is a partner or a d As at 1st April, 2022 (5) in halds 5127789	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade receivables — connected good 10 Undemoted Trade receivables — connected good 10 Undemoted Trade Excervables — which have resolved increase in readit risk 10 Undergood Trade Excervables — which have resolved increase in readit risk 10 Undergood Trade Excervables — which have resolved increase in credit risk 10 Depended Trade Excervables — which have resolved increase in credit risk 10 Depended Trade Receivables — which have resolved increase in credit risk 10 Depended Trade Receivables — which is resolved in the company or say of them either severally or pandy with any other person 10 Note 7B : Cash and Cash Equivalents Particulars Cash on Hand Balance With Banks Balance With Schedaded Banks 10 In Current Accounts 10 Team depoints betting making in greater than 3 manths fetal	n or de	902.63 30.38 30.38 30.38 30.38 30.38 30.38 30.30 30.30 40.40 40.43 40.43 40.43 40.43 40.43 40.43	6 months -1 year 16 52 8 69 8 69 gamies respectively in w As at 33-st March, 2023 (7) In laichs 8.10 8.10 As at 53-st March, 2025 (9) in laichs	1-3 Years 312 63 24 36 24 36 inch any director is a partner or a di As at 1st April, 2022 (Y) in takins 5.127993 As at 1st April, 2022 (Y) in lakins	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade receivables — connedered good 10 Undemoted Trade Receivables — which have remotest uncessee as readit risk 10 Undergood Trade Receivables — which have remotest uncessee as readit risk 10 Undergood Trade Receivables — which have remotest uncessee as readit risk 10 Undergood Trade Receivables — which have remotest uncessee as crede risk 10 Depended Trade Receivables — which have remotest uncessee in crede risk 10 Depended Trade Receivables — excell unspared 10 Particulars 10 Depended Trade Receivables — excell unspared 10 Depended	n or de	902.63 30.36 30.36 30.36 42.40 42.47 42.47 42.47 42.47 42.47 42.47	6 months -1 year 16 52 8 69 8 69 gardes respectively in was at 32 at 32 at March, (7) in lakhs 8.10 As at 33 at March, 2025 (9) in lakhs	1-3 Years 312 65 24-36 24-36 fush any director is a partner or a d As at 1st April, 2022 (*) in labba 51277903 As at 1st April, 2022	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade reterrobles — countered good 10 Undemoted Trade Receivables — which have resudent uncrease in readit task 10 Undersord Trade Receivables — which have resudent uncrease in readit task 10 Undersord Trade Receivables — which have resudent uncrease in readit task 10 Departed Trade Receivables — which have resident uncrease in credit rade 10 Departed Trade Receivables — which was resident uncrease in credit rade 10 Departed Trade Receivables — which was resident uncrease in credit rade 10 Departed Trade Receivables — credit implained n the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly or jo	n ar de	902.63 30.38 30.38 4s due by firms or private com 4s due by firms or private com 4s at 31st March, 2024 (c) in lakhs 42.57 As at 31st March, 2024 (c) in lakhs 103.65	6 months -1 year 16 52 8 69 8 69 ganies respectively in W As at 33 st March, 2023 (7) In lakhs 8.10 As at 53 at March, 2023 (8) In lakhs 155 01 195.01	1-2 Years 312 63 24 36 24 36 inch any director as a partner or a di As at 1:st April, 2022 (7) in lakhs 5.127923 4.3 at 1:st April, 2022 (7) in lakhs 108.55 108.55	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade reterrobles — countered good 10 Undemoted Trade Receivables — which have resudent uncrease in readit task 10 Undersord Trade Receivables — which have resudent uncrease in readit task 10 Undersord Trade Receivables — which have resudent uncrease in readit task 10 Departed Trade Receivables — which have resident uncrease in credit rade 10 Departed Trade Receivables — which was resident uncrease in credit rade 10 Departed Trade Receivables — which was resident uncrease in credit rade 10 Departed Trade Receivables — credit implained n the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly with any other person 10 Departed Trade Receivables — credit implained in the company or any of them either severably or jointly or jo	n or de	902.63 30.38 30.38 40 due by firms or private com 41 31st March, 2024 (5) in lakhr 42.14 42.57 As at 31st March, 2024 (5) in lakhr 103.65	6 months -1 year 16 52 8 69 8 69 gather respectively in was at 31 at March, 2023 (7) in lakhs 8.16 As at 32 at March, 2023 (2) in lakhs	1-2 Years 312 65 24 36 24 36 Inch any director as a partner or a director and any director as a partner or a director and any director as a partner or a director and any director as a partner or a director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director and any director	2-3 years	More t	han 3 years	Tota
Particulars 10 Undenseded Trade receivables — connedered good 10 Undenseded Trade Receivables — which have gondeast increase in result task 10 Underseded Trade Receivables — which have gondeast increase in result task 10 Underseded Trade Receivables — which have gondeast increase in result task 10 Undersed Trade Receivables — which have gondeast increase in credit rafe 10 Departed Trade Receivables — excell inspaired 11 Departed Trade Receivables — excell inspaired 12 Departed Trade Receivables — excell inspaired 13 Departed Trade Receivables — excell inspaired 14 Departed Trade Receivables — excell inspaired 15 Departed Trade Receivables — excell inspaired 16 Departed Trade Receivables — excell inspaired 16 Departed Trade Receivables — excell inspaired 16 Departed Trade Receivables — excell inspaired 16 Departed Trade Receivables — excell inspaired 16 Departed Trade Receivables — excell inspaired 17 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade Receivables — excell inspaired 18 Departed Trade	n or de	902.63 30.36 30.36 30.36 42.40 42.57 42.57 43.41 42.57 44.31 44.35 42.44 (7) in lakhs 42.57 43.65 43.65 44.67 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.6	6 months -1 year 16 52 3 69 3 69 3 69 gamies respectively in w 2023 (2) In lakhs 5 16 As at 31st March, 2023 (3) in lakhs 155 01 195 01 195 01 6 66 6 66 3 4 3 2	1-3 Years 312 63 24 36 24 36 tach any director is a partner or a d As at 1st April, 2022 (5) in balds 5.127793 As at 1st April, 2022 (7) in balds 108.55 As at 1st April, 2022 As at 1st April, 2022	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade reterrables — considered good 10 Undemoted Trade Receivables — which have semificant merease in redd risk 10 Undersord Trade Receivables — which have semificant merease in redd risk 10 Undersord Trade Receivables — credit innatured 10 Demoted rade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit inn	n or de	902.63 30.38 30.38 40s due by firms or private com 42 due by firms or private com 42 in lakhs 42 in lakhs 42.57 42.57 42.57 43.51 March, 2024 (7) in lakhs 103.65 45.67 46.67 47.67 48.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67 49.67	6 months -1 year 16 52 3 69 3 69 3 69 gamies respectively in w 2023 (2) In lakhs 5 16 As at 31st March, 2023 (3) in lakhs 155 01 195 01 195 01 6 66 6 66 3 4 3 2	1-3 Years 312 65 24-36 24-36 fash any director at a partner or a d As at 1st April, 2022 (7) in lakhs 5.127793 As at 1st April, 2022 (7) in lakhs 108.55 As at 1st April, 2022 (7) in lakhs	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade reterrables — considered good 10 Undemoted Trade Receivables — which have semificant merease in redd risk 10 Undersord Trade Receivables — which have semificant merease in redd risk 10 Undersord Trade Receivables — credit innatured 10 Demoted rade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit innatured 10 Demote Trade Receivables — credit inn	n or de	902.63 30.36 30.36 30.36 42.40 42.57 42.57 43.41 42.57 44.31 44.35 42.44 (7) in lakhs 42.57 43.65 43.65 44.67 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.65 45.6	6 months -1 year 16 52 8 69 8 69 gunies respectively in w As at 33-st March, 2025 (7) In laichs 8.10 8.10 As at 53-st March, 2025 (7) In laichs 195-01 195-01 195-02 As at 31-st March, 2023 (7) In laichs As at 31-st March, 2023 (8) In laichs As at 31-st March, 2023 (9) In laichs	1-3 Years 312 65 24-36 24-36 fash any director as a partner or a d As at 1st April, 2022 (7) in lakhs 5.127793 As at 1st April, 2022 (7) in lakhs 108.55 As at 1st April, 2022 (7) in lakhs	2-3 years	More t	han 3 years	Tota
Particulars 10 Undemoted Trade reterrables — considered good 10 Undemoted Trade Eccessibles — which have someContracted necesses in readit risk 10 Undersorded Trade Eccessibles — which have someContracted one. 10 Undersorded Trade Eccessibles — crede manured 10 Departed Trade Eccessibles — crede manured 10 Departed Trade Eccessibles — crede insuranced 11 Departed Trade Eccessibles — crede insuranced 12 Departed Trade Eccessibles — crede insuranced 13 Departed Trade Eccessibles — crede insuranced 14 Departed Trade Eccessibles — crede insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced insuranced ins	n or de	902.63 30.38 30.38 40 due by firms or private com 42 due by firms or private com 42 li 42.67 42.67 42.67 43.181 March, 2024 (7) in lakhs 103.65 103.65 45.77 20 171.23	6 months -1 year 16 52 3 69 3 69 3 69 guides respectively in w As at 31st March, 2025 (2) in lakhs 8 16 8 10 As at 31st March, 2023 (3) in lakhs 195.01 As at 31st March, 2023 (4) in lakhs 6 6 66 3 13 105.92	1-2 Years 312 65 24 36 24 36 lach any director is a partner or a director in a partner or a director in a partner or a director in the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the sec	2-3 years	More t	han 3 years	Tota
Particulars 10 Undempeted Trade receivables — connected about 10 Undempeted Trade Receivables — which have spinGeart increase in residit risk 10 Undersorded Trade Receivables — which have spinGeart increase in residit risk 10 Undersorded Trade Receivables — crede innoisered 10 Departed Trade Receivables — crede innoisered increases in credit risk 10 Departed Trade Receivables — credit innoisered increases in credit risk 10 Departed Trade Receivables — credit innoisered in crede in crede in crede in credit risk 10 Departed Trade Receivables — credit innoisered in credit risk 10 Departed Trade Receivables — credit innoisered in credit risk 11 Departed Trade Receivables — credit innoisered innoisered in credit risk 12 Departed Trade Receivables — credit innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered innoisered i	n or de	902.63 30.38 30.38 40 due by firms or private com 42 due by firms or private com 42 li 42.67 42.67 42.67 43.18 March, 2024 (C) in lakhs 42.67 43.18 March, 2024 (C) in lakhs 43.18 March, 2024 (C) in lakhs 45.72 171.23	6 months -1 year 16 52 8 69 8 69 games respectively in W as at 33 st March, 2023 (7) In lakths 8.10 As at 31 st March, 2023 (8) in lakths 195 01 195 01 195 01 195 01 As at 31 st March, 2023 (7) in lakths 6 6 6 4 3 3 2 103.95 (8) in lakths 101 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 10	1-2 Years 312 65 24 36 24 36 As at last April, 2022 (8) in lakhs 51277923 5.13 As at last April, 2022 (9) in lakhs 108.55 As at last April, 2022 (1) in lakhs 175.69 As at last April, 2022 (1) in lakhs	2-3 years 24 d	More t	han 3 years	Tota
Particulars 10 Undemented Trade rectarables — considered good 10 Undemented Trade Receasables — which have someCond mercase in tradit risk 10 Undescorded Trade Receasables — which have someCond mercase in tradit risk 10 Undescord Trade Receasables — which have someCond mercase in tradit risk 10 Undescord Trade Receasables — which have someCond mercase in credit risk 10 Undescord Trade Receasables — which have someCond in order 10 Undescord Trade Receasables — which have some receive in credit risk 10 Undescord Trade Receasables — which have some receive in credit risk 10 Undescord Trade Receasables — which have some receive in credit risk 10 Undescord Trade Receasables — which have some receive in credit risk 10 Undescord Trade Receasables — which have some received in the company or say of them either severally or partly with any other person 10 Undescord Trade Receasable Particulars 10 Undescord Trade Receasable Receasable Recease 10 Undescord Trade Receasable	n or de	902.63 30.38 30.38 40 due by firms or private core 42 id 42 id 42.47 42.47 42.47 42.47 43.48 42.57 44.41 45.41 46.43 42.57 46.41 47.41 48.41 48.41 49.45 49.47 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.	6 months -1 year 16 52 3 69 3 69 3 69 3 69 gather respectively in was at 31st March, 2025 (7) in labels 8.16 As at 31st March, 2023 (7) in labels 195.01 195.01 As at 31st March, 2023 (7) in labels 195.01 195.01 As at 31st March, 2023 (8) in labels 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01 195.01	1-2 Years 312 65 24 36 24 36 As at 1st April, 2022 (c) in takhs 51277923 As at 1st April, 2022 (c) in takhs 108.55 As at 1st April, 2022 (c) in takhs 108.55 As at 1st April, 2022 (d) in takhs 175.69 As at 1st April, 2022 (e) in takhs	2-3 years 24 d	More t	han 3 years	Tota
Particulars Dischanged Trade receivables — connected about	n or de	902.63 30.38 30.38 40 due by firms or private core 42 id 42 id 42.47 42.47 42.47 42.47 43.48 42.57 44.41 45.41 46.43 42.57 46.41 47.41 48.41 48.41 49.45 49.47 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.41 49.	6 months -1 year 16 52 8 69 8 69 games respectively in W as at 33 st March, 2023 (7) In lakths 8.10 As at 31 st March, 2023 (8) in lakths 195 01 195 01 195 01 195 01 As at 31 st March, 2023 (7) in lakths 6 6 6 4 3 3 2 103.95 (8) in lakths 101 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 105 01 10	1-2 Years 312 63 24-36 24-36 24-36 24-36 As at 1st April, 2022 (7) in labbs 5127792 As at 1st April, 2022 (8) in labbs 108-55 108-55 As at 1st April, 2022 (7) in labbs 175-99 175-99 As at 1st April, 2022 (7) in labbs	2-3 years 24 d	More t	han 3 years	Tota
Particulars 10 Undemoted Trade receivables — connedered good 10 Undemoted Trade Receivables — which have somefeast uncrease in tradit task 10 Undersord Trade Receivables — which have somefeast uncrease in tradit task 10 Undersord Trade Receivables — which have somefeast uncrease in tradit task 10 Undersord Trade Receivables — excels implained 10 Depended Trade Receivables — excels implained 10 Particulars Particulars Particulars 10 Depended Trade Receivables — excels implained nd excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels implained and excels i	n or de	902.63 30.26 30.26 30.26 30.26 42.40 42.47 (7) in lakhr 42.47 42.47 (8) in lakhr 103.65 103.65 103.65 42.14 42.57 43.14 March, 2024 (7) in lakhr 103.65 103.65 45.15 March, 2024 (8) in lakhr 103.65 46.10 lakhr 103.65 47.20 107.123 48.41 3144 March, 2024 (8) in lakhr 10.43 49.00 10.43	6 months -1 year 16 52 3 65 3 65 3 65 Safe 1 32 t March, 2023 (7) in lakhs As at 32 t March, 2023 (8) in lakhs As at 32 t March, 2023 (9) in lakhs 65 66 34 32 105 95 As at 31 st March, 2023 (7) in lakhs 65 67 34 32 105 95 As at 31 st March, 2023 (7) in lakhs As at 31 st March, 2023 (8) in lakhs As at 31 st March, 2023 (9) in lakhs As at 31 st March, 2023 (10) in lakhs 10 14	1-2 Years 312 65 24 36 24 36 24 36 As at 1st April, 2022 (7) in lablas As at 1st April, 2022 (7) in lablas 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108.55 108	2-3 years 24 d	More t	han 3 years	Tota
Particulars 10 Undemoted Trade retervables — connedered good 10 Undemoted Trade Retervables — which have sendent unrease in tradit task 10 Undergoded Trade Retervables — which have sendent unrease in tradit task 10 Undergoded Trade Retervables — which have sendent unrease in tradit task 10 Undergoded Trade Retervables — which have sendent unrease in credit rade 10 Depended Trade Retervables — which have sendent unrease in credit rade 10 Depended Trade Retervables — which have sendent unrease in credit rade 10 Depended Trade Retervables — which have sendent unrease in credit rade 10 Depended Trade Retervables — which was radical rade 10 Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars	n or êc	902.63 30.26 30.26 30.26 30.26 42.40 42.47 (7) in lakhrs 42.44 42.57 42.47 43.31.51 March, 2024 (7) in lakhrs 103.65 103.65 45.31.51 March, 2024 (7) in lakhrs 113.54 113.54 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.55 113.	6 months -1 year 16 52 3 65 3 65 8 65 guides respectively in w As at 33st March, 2023 (7) in lakehs 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 17 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 1	1-2 Years 312 65 24 36 24 36 As at 1st April, 2022 (7) in hichs 5.1377923 5.13 As at 1st April, 2022 (7) in hichs 108.55 As at 1st April, 2022 (7) in hichs 175 69 175.69 175.69 As at 1st April, 2022 (7) in hichs 16.93 As at 1st April, 2022 (8) in hichs 16.93 As at 1st April, 2022 (9) in hichs 16.93 As at 1st April, 2022 (1) in hichs 16.93 As at 1st April, 2022 (1) in hichs	2-3 years 24 d	More t	han 3 years	Tota
Particulars Of Undangeded Trade receivables — connected good Of Undangeded Trade Receivables — which have gendfeast ucrease in tradit rick In Obstance Trade Receivables — which have gendfeast ucrease in tradit rick In Obstance Trade Receivables — crede mastered Of Departed Trade Receivables — crede mastered Of Departed Trade Receivables — crede mastered Of Departed Trade Receivables — crede angained Note 7B : Cash and Cash Equivalents Particulars	n or de	902.63 30.26 30.26 30.26 30.26 30.26 42.40 42.41 42.57 42.41 42.57 43.31 March, 2024 (7) in lakhts 103.65 103.65 45.31 March, 2024 (7) in lakhts 113.65 47.72 171.23 48.51 31.51 March, 2024 (7) in lakhts 10.43 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 40.01 4	6 months -1 year 16 52 3 65 3 65 8 65 guides respectively in w As at 33st March, 2023 (7) in lakehs 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 16 8 17 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 18 8 1	1-2 Years 312 65 24 36 24 36 As at 1st April, 2022 (7) in hichs 5.1377923 As at 1st April, 2022 (7) in hichs 108.55 As at 1st April, 2022 (7) in hichs 175 69 175.89 As at 1st April, 2022 (7) in hichs 16.93 As at 1st April, 2022 (7) in hichs 16.93 As at 1st April, 2022 (8) in hichs 16.93 As at 1st April, 2022 (9) in hichs 16.93 As at 1st April, 2022 (1) in hichs	2-3 years 24 d	More t	han 3 years	7 total 7 total 7 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 total 8 tota

Note 9 : Equity Share Canital		

Particulars		As at 31 March,	2024	As at 31 March,	2023	As on 1st Ap	mi, 2022
	1		(₹) in lakhs	Number of shares	(₹) in lakhs	Number of shares	(₹) in lakhs
(A) Authorised, issued, subscribed and paid-up share capital and par value per share					1 1		
(a) Authorised Share Capital	1	1				1 11 1	
Equity Shares of Rs. 10 each (March 24, 1,10,00,098; March 23, 45,00,080; March 22, 20,00,000)	1	1,10,00,000	1,100.00	4,50,00,000	450,00	20,00,000	200.00
(b) Issued, subscribed and paid up	1	1				1 11 1	
Equity Shares of Rs 10 each (March 24 70.40,000, March 23: 17,60,000, March 22: 17,60,600)		70(40,000	704 00	17,60,000	174.00	17,60,809	176.00
Reconciliation of numbers of equity shares Outstanding:					ļ:	}	

	 As at 31 March,	2024	As at 31 March,	As on 1st April 2022		
	Number of shares	(₹) in lakhs	Number of shares	(₹) in lakhs	Number of shares	(?) in lakhs
Equity shares as at the beginning of the year	17,60,000	176.00	17,60,000	176,00	17,69,000	176.00
Add Issuance of New Equity (Bonus)	52,88,880	. 528.60	-	, k.	- 1	
Equity shares as at the end of the year	70,40,000	704 00	17,60,000	176.80	17,60,000	176 00

The Company has only one class of equity theres having par value of INR 10 per share. Each shareholder is entitled to one wete per share held. The Company declares and pays decidends in Indian rugses. The dividend proposed by the board of directors is judged to the entitled to the entities and pays decidends in Indian rugses. The dividend proposed by the board of directors is judged to the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entities of the entit

Details of shareholders holding more than 5% shares in the Company

Name of the shareholders		As at 31 March	1024	As at 31 March:	2023	As on 1st Ap	/mi, 2022
Particulars		Number of shares	(₹) in lakhs	No. of Shares held	% of Helding	No. of Shares held	% of Holding
Shailendra Pandov		6320000	39 TP/4	1680000	95 45%	1630000	.95.45%
	·						
Total	$\overline{}$	6320000	89.77%	1680000	95 45%	1630000	95 45%

(a) There are no class of shares allotted as fully pold up pursuant to contracted without payment being received in eath (0)There are class of shares allotted as fully pold up by way of homos shares after the date of fluorids statement as on 31th January 20.24 (0)There are no less of shares bought back.

Shareholding of Promoters				
Shares held by promoters at the year ending 31-03-2024				
Prometername	No. of Shares	%of total shares	% Change during the year	- 6
Equity Shares of Rs.10 each				- 2
Mr Shallendra pandey	63,29,000	89.77%	-5 95%	Ĥ
Total	63,20,000	89 77%	-5 95%	9

Shares held by promoters at the year ending 31-03-2023 Promoter pame	Τ:	No. of Shares	%of total shares	% Change during the year	
Equity Shares of Rs.10 each					- 1
Mr Shailendra pandey	-	16,80,000	95 45%		- 0
Total		16,80,000	95 45%	0.00%	
	- 1				
Shares held by promoters at the year ending 31-03-2022					

Promatername	1 :	No. of Shares	%of total shares	% Change during the year	
Equity Shares of Rs.10 each	Τ.				- 14.
Mr Shalendra pandey	1	16,80,000	95 45%		11.6
Total		16,58,000	95.45%	0.00%	1.1

<u>Particulars</u>			s at 31st March, 2024 (7) in lakhs	As at 31st March, 2023 (?) in lakhs	As at 1st April, 2022 (7) in lakhs
Retained Earnings					
Az per fast Balance Sheet			559 95	409.11	263.1
Profit for the year		- 1	558.58	392.69	145 9
d Earnings at Balance Sheet the year substance substance for (to)/from Equity of subsidary Reserve tee on account of meriger comprehensive Income at Balance Sheet Total Connecthensive oncome for the Previous year			-528.00		
Transfer (to)/from Equity of subsidary	1.2			(241 84)	
			590.53	559.95	409.1
Capital Reserve		_	191.33	191.33	192.3
	-	4			(191.3:
Difference on account of merger	H	\dashv		-	(1313)
Other Comprehensive Income		١			
As per last Balance Sheet	i.	. 1	5 63	3.73	3.7
Add/Less. Total Comprehensive income for the Previous year		- 1	3.91	190	3.1
Fransfer (to)/from General Reserve	<u> </u>	4	14.54	5.63	3.7
		+	1424	3.03	
		\dashv	796.40	756.92	513.8
Total.		-	190.40	12032	

Nature & Purpose of Reserves:
Ratalined Earnings - Retained earnings represent the profit a company/has saved over time and therefore the points that can be used to convert a the business (in new equipment, RidE), or multiching, among others) or distributed to charachiders.

General Reserve - Central Reserve is the transfer of the famoush position of the company and there are no specific purpose defined for this reserve and thus can be used for many reasons.

Securities Premium - Securities premium is the gain made by the organization on irruing of rhate of a certain face value far a price higher than the and face value and can be used for purpose defined under Section 52 of the Companies Act, 2013.

Non-Current Liabilities

Note 11: Financial Liabilities

Note 11A : Borrowings

Adie IIA: Borrowings	Particulars		As at 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (₹) in lakhs	As at 1st April, 2022 (7) in lakhs
iecured Loans) Term loans					
i) Loans from related parties C) Vehicle Loan	!		18.05	10.33	12 6
Insecured Loans () From banks () From Financial Institution			291.30 9 16	160 26 62 77	322 I 131 9
ii) From Related Parties				-	-
Fotal		+	318.51	233.36	466.7

	7 1					As at 31 st 2024		As at 31st March, 2023	As at 1st Apri 2022
urce of Funds		Nature Of Securities*	Rate of Interest	Commencement date	End date	(₹) in lakk		(V) in lakks 7971	(Clin lakks
Cf Bank Limited		Secured Secured	9 25%	02-11-2023	01-11-2024		723.63	347 00	
as Finaery		Unsecured	16%	02-11-2021	02-10-2028		20.14	21.34	
nya Bula Finance Lumned ABIT FINVEST PRIVATELIMITEDLOWER LOAN		Unsecured Unsecured	16.00% 19.00%	05-11-2021 05-12-2021	05-11-2023 05-11-2023			7.59	
HY FINANCE LIMITED LOAN		Unsecured	19.00%	05-12-2021	05-10-2024	- 1	6.93	17.66	
IS BANK LOAN	- 1	Unsecured	15 00%	20-10-2021	29-09-2024	1	9.66	27.52	
JAJ FINANCE LIMITED		Unsecured	18.50%	03-06-2019	03-05-2022	1			
IX CAPITAL SERVICES PVT LTD LOAN (NEW)		Unsecured	18 00%	02-10-2021 14-10-2021	02-10-2024 14-10-2024			23.87	
UTSCHE BANK- NEW LOAN DBANK FINANCIAL SERVICES LIMITED LOAN		Unsecured Unsecured	17 00%	02-10-2021	02-10-2024	- 1		17.81	
LLERTON INDIA CREDIT COMPANY LIMITED LOAN		Unsecured	15 50%	04-11-2021	04-10-2024			29 24	
OWTH SOURCE FINANCIAL TECHNOLOGI LOAN		Unsecured	18 00%	05-11-2021	05-10-2923	!!	5.81	8 24 14 63	
C BANK LTD-Unsecured Loan	— ∸	Unsecured Unsecured	15 50% 9 50%	04-11-2021 05-01-2022	06-09-2024 03-12-2026			1933	
FC Kia Seltos Loan DI LOAN		Unsecured	16.00%	05-12-2023	05-11-2006	TI.	68.20	15.43	
C FIRST BANK LIMITED Loan	¥	Unsecured	17 00%	02-12-2021	02-01-2024			9.67	
NA BULLS CONSUMER FINANCE (DHANI)		Unsecured	21.00%	05-07-2019	05-06-2022				ļ
IA INFOLINE FINANCE (IIFL)		Unsecured	18 50%	03-88-2019 . 04-08-2019	04-08-2072				
USIND BANK LIMITED Loan		Unsecured Unsecured	16.92%	14-06-2019	10-08-2021				1
FINANCIAL CORP LTD TAK MAHINDRA BANK LTD LOAN		Unsecured	15 00%	01-11-2021	01-10-2023			8.07	
DGROWTH CREDIT PRIVATE LIMITED		Unsecured	28 22%	05-07-2019	05-06-2022	ļ!!			ļ
YZO FINANCIAL SERVICES		Unsecured	18 00%	05-11-2021	05-10-2023 05-02-2023			16.47	
CYODAYA SMALL FINANCE BANK		Unsecured Unsecured	19 00% 19 00%	05-08-2019	10-04-2023			_50	
TAINABLE AGRO COMMERCIAL FINANCE LTD. ota Financial Services		Unsecured	9 99%	21-06-2016	30-04-2022				
BANK LOAN		Unsecured	16.00%	08-11-2021	08-16-202/		11.58	29.2	
Facility Services		Unsecured	0.00%	02.00.2022	00.07.003		15.42	2439	
RO FINCORP LTD		UN-SECUIRED UN-SECUIRED	17 50% 19 87%	03-08-2022 05-08-2022	03-07-2022	- 1	31.53	29.2	
OGROWTH CREDIT PVT LTD CI BANK LTD		UN-SECURED	16 50%	05-09-2022	93-98-202	1	13.32	21.00	
HINDRA FINANCE LTD		SECUIRED	9 76%	10-11-2023	10-19-202				
FC BANK LTD - 88085911		SECUIRED.	9.25%	07-07-2023	07-07-202				
FC BANK LTD - 80033860		SECUIRED SECUIRED	9 25%	07-07-2023 07-61-2024	07-01-202 07-01-202	1	70.47		
FC BANK LTD - 89102447 FC BANK LTD - 85390847		SECUIRED	8.25%	15-06-2021	15-07-202	الا	7590	103.1	
FC BANK LTD - 85648708		SECUIRED	8.25%	15-09-2021			27 37	36.0	()
					15-08-2020				<i>i</i>
		SECUIRED	8.25%	15-05-2021	15-12-202		.00	49.0	1
LIKO EVE SECURITY SYSTEM FG BANK CC - 30200057740223) Nichol Lean Secured vehicle Ionn of Rs. 7 97 lacs as repuyble as 60 monthly natalhinesh of Rs. 28 lacs, interest rate chargeble is 11% Secured vehicle Ionn of Rs. 10 88 lacs as repuyble as 60 monthly matalhinesh of Rs. 28 lacs, interest rate chargeble is 770%		SECUIRED UN-SECUIRED SECUIRED	8.25% 0.00%		15-12-202		13635	49.0 16.0	
IRIO EYE SECURITY SYSTEM FC BANK CC-5400007-740233 Nicle Leum Secured verbiel bein of Rg. 7 97 lace is repuyble in 60 monthly intulliberat of Rg. 28 lace, interest rate chargelde is 11% Secured velter leum of Rg. 10 83 lace is repuyble in 60 monthly intulliberat of Rg. 28 lace, interest rate chargelde is 17/096 Secured velter leum of Rg. 10 83 lace is repuyble in 60 monthly intulliberat of Rg. 28 lace, interest rate chargelde is 37/096 Interest Recurstric uniform of Rg. 10 80 lace interest lace in Rg. 10 8 lace in Rg. 10 8 lace interest in Rg. 10 8 lace interest in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 lace in Rg. 10 8 l		UN-SECUIRED	8.25% 0.00%	15-05-2021	15-12-202		.00	49.0 16.0	
IRID EVE SECURITY SYSTEM FOE BANK CC 5-0200075240223 hirita Learn Secured vehacle loss of Es 797 lacs as repuyble in 60 monthly matalihorat of Es 28 lacs, interest rate chargelde is 11% Secured vehacle loss of Es 100 8 lacs as repuyble in 60 monthly matalihorat of Es 28 lacs, interest rate chargelde is 976% illaterial Security Illaterial Security Interest value of Es 100 8 lacs as repuyble in 60 monthly matalihorat of Es 23 lacs, interest rate chargelde is 976% illaterial Security Interest value of Es 10 8 lacs as repuyble in 60 monthly matalihorat of Es 20 lacs, interest rate chargelde is 976% illaterial Security Interest value of Es 11% Interest value of Es 20 lacs, interest rate chargelde is 976% interest value of Es 10 lacs, value of Es 11% Interest value of Es 20 lacs, interest rate chargelde is 976% interest value of Es 20 lacs, interest rate chargelde is 976% interest value of Es 20 lacs, interest rate chargelde is 976% interest value of Es 20 lacs, interest rate chargelde is 976% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest rate chargelde is 11% interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value of Es 20 lacs, interest value		UN-SECUIRED	8.25% 0.00%	15-05-2021	15-12-202		.00	49.0 16.0	
IRIO EFE SECURITY SYSTEM FC BANK CC 5-000007540283 Initia Learn Fcccord vehicle loan of Rz. 797 lace as repsylvle in 60 monthly instillational of Rs. 28 lace, interest rate chargelide is 11% Secured vehicle loan of Rz. 1908 lace as repsylvle in 60 monthly installational of Rs. 28 lace, interest rate chargelide is 11% Secured vehicle loan of Rs. 1908 lace as repsylvle in 60 monthly installational Security International Security Security Secured Vehicle loan of Rs. 28 lace, interest rate chargelide is 11% International Security Secured Vehicle loan of Rs. 28 lace, interest rate chargelide is 11% International Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security Security		UN-SECURED SECURED SECURED set 31st March, 2024	8.25% 0.00%	15-95-2021 24-93-2021 As at 1st April, 2022	15-12-202		.00	49.0 16.0	
IRIO EFE SECURITY SYSTEM FC BANK CC 5-000007540283 Initial Learn Focused winds boar of Rs. 797 lace as repsylvin in 60 monthly installations of Rs. 22 lacs, interest rate chargebile is 11% Secured winds boar of Rs. 19 08 lace as repsylvin in 60 monthly installations of Rs. 22 lacs, interest rate chargebile is 11% Secured winds boar 19 08 lace as repsylvin in 60 monthly installations of Rs. 22 lacs, interest rate chargebile is 976% Illational Securitive runterrate win No. 505, Effil Floor, Spaces 912, Fleasant Park, Meta Bangmoder Road, Mira Road East, Thane - 401107 methods Film No. 902, Guesto Kritan, Mira Guestor Studdely, Maria Road East, Thane - 401107 methods Film No. 903, Winty F2, Rashum Complete, Managal Nagar, Meta Road East, Thane - 401107 methods Film No. 1045, Wang C, Wangering Palms, Lokhundwida Tovorshop, Alburit Road, Mumbus B B		UN-SECURED SECURED	8.23% 0.075 9.30%	15-95-2021 24-93-2021	15-12-202		.00	49.0 16.0	
IRIO ETE SECURITY SYSTEM FE BANK CC-5420007542033 Nicla Lean Nicla Lean Nicla Lean Nicla Lean Secured vehicle loan of Re. 7 87 lars is repuyble in 69 monthly instillment of Re. 28 lars, interest rate chargeble is 11½- Secured vehicle loan of Re. 10 83 lars is repuyble in 69 monthly manifement of Re. 28 lars, interest rate chargeble is 97 70%. Blatterial Security: Marchall Plan No. 505, Fifth Floor, Spaces 912, Fleasant Park, Mica Bhayander Road, Mira Road East, Thane - 401107 meterial Flan No. 102, Guerrer Kirtan, Mira Guerrer Suchelp, March Road East, Thane - 401107 meterial Flan No. 102, Guerrer Kirtan, Mira Guerrer Suchelp, March Road East, Thane - 401107 meterial Flan No. 105, Currer Kirtan, Mira Guerrer Suchelp, Marchal Plant, Mer Road East, Thane - 401107 meterial Flan No. 105, Currer Kirtan, Mira Guerrer Suchelp, Marchal Plant, Mer Road East, Thune - 401107 meterial Flan No. 105, Currer Kirtan, Mira Guerrer Suchelp, Marchal Plant, Mer Road East, Thune - 401107 meterial Flan No. 105, Currer Kirtan, Mira Guerrer Suchelp, Marchal Plant, Mer Road, Mumbiu 3 8 to term Inane Babilities Particulars g term Inane Babilities Particulars g term Inane Babilities		UN-SECURED SECURED SECURED set 31st March, 2024	8.2% 0.0% 9.3% 9.3%	15-95-2021 24-93-2021 As at 1st April, 2022	15-12-2007		.00	49.0 16.0	
IRIO ETE SECURITY SYSTEM FE BANK CC-5420007524023) Stirle Lean Steuerd vehicle loss of Re. 7 97 lars is reposition 60 monthly mutilinears of Re. 28 lars, interest rate chargeble is 11% Secured vehicle loss of Re. 10 83 lars is reposition 60 monthly mutilinears of Re. 28 lars, interest rate chargeble is 17% Latinear Security Interest rate No. 505. Fifth Floor. Spaces 912, Fleasant Park, Mico Bhaymoder Road, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Road East, Mira		UN-SECURED SECURED SECURED set 31st March, 2024	8.2% 0.0% 9.3% 9.3%	15-05-2021 24-03-2021 As at 1st April, 2022 (7) in iskits	15-12-2007		.00	49.0 16.0	
IRIO ETE SECURITY SYSTEM FE BANK CC-542000F240233 birla Lean steuerd vehicle how of Re. 7 97 lass is repossible in 60 monthly mutilinears of Re. 28 last, interest rate chargeble is 11% secured vehicle how of Re. 10 83 last is repossible in 60 monthly mutilinears of Re. 28 last, interest rate chargeble is 17% secured vehicle how of Re. 10 83 last is repossible in 60 monthly mutilinear of Re. 28 last, interest rate chargeble is 7 7% last name of Re. 10 80 last, interest rate chargeble is 7 7% last name of Re. 28 last, interest rate chargeble is 17% last name of Re. 28 last, interest rate chargeble is 17% last name of Re. 28 last, interest rate chargeble is 17% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate chargeble is 11% last name of Re. 28 last, interest rate of Re. 28 last, interest ra		UN-SECURED SECURED SECURED 4 at 31st March, 2024 (7) in labbts	8.25% 0.00% 9.50% 4.50% 2.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50% 4.50%	15-05-2021 24-03-2021 As at 1st April, 2022 (7) in iskits	15-12-2007		.00	49.0 16.0	
IRIO ETE SECURITY SYSTEM FE BANK CC-5420007524023) Stirle Lean Steuerd vehicle loss of Re. 7 97 lars is reposition 60 monthly mutilinears of Re. 28 lars, interest rate chargeble is 11% Secured vehicle loss of Re. 10 83 lars is reposition 60 monthly mutilinears of Re. 28 lars, interest rate chargeble is 17% Latinear Security Interest rate No. 505. Fifth Floor. Spaces 912, Fleasant Park, Mico Bhaymoder Road, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Guarra Suadalp, Mira Road East, Mira Road East, Thane - 401107 meterals Film No. 302, Cureary Kirkins, Mira Road East, Mira		un-secured SECURED SECURED As at 31st March, 2024 (₹) in lakhs	8.25% 0.00% 9.50% 4.5 at 3.1st March, 2023 (7) in lakhs	15-05-2021 24-03-2021 As at 1st April, 2022 (7) in iskits 66-64 As at 1st April, 2022 (8) in iskits	15-12-2007		.00	49.0 16.0	
IRIO ETE SECURITY SYSTEM FE BANK CC-54000F340231 Niria Leun Secured vehacle han of Rs. 797 lare as repsylvle in 60 monthly installment of Rs. 28 lare, interest rate chargolds is 11% Secured vehacle han of Rs. 10 80 lare is repsylvle in 60 monthly installment of Rs. 28 lare, interest rate chargolds is 17% Illaterial Security. Illaterial Security. Illaterial Security. Instantial Security. Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Counties, Mangel Prager, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Guarar Starbelly, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. Road Eart, Mrs. Road Eart, Thane-401107 Instantial Plan No. 302, Ounces Kartin, Mrs. R		s at 31st March, 2024 (3) in laides As at 31st March, 2024 (5) in laides	8.2% 0.00% 9.50% As at 31st March, 2013 (f) in lakes As at 31st March, 2023	15-05-2021 24-03-2021 As at 1st April, 2022 (7) in lakshe 66-64 As at 1st April, 2022 (7) in lakshe	15.12000		.00	49.0 16.0	
IRIO EVE SECURITY SYSTEM FE BANK CC-5400007540231 uicle Lean coursed widnic lean of Re. 7 87 hes as repophies in 60 monthly mutilineast of Re. 23 lace, interest rate chargeble is 11% coursed widnic lean of Re. 10 83 lace is repophie in 60 monthly mutilineast of Re. 23 lace, interest rate chargeble is 17 70% latered Security. married min No. 505, Fifth Floor, Spaces 912, Fleanand Park, Mica Bhayander Road, Mira Road East, Thane - 401107 methods He No. 302, Guezer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guezer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guezer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guezer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Thane - 401107 methods He No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Mira Road, Miraba statement of the No. 302, Guarer Kirkin, Mira Guarer Sundely, Mira Noad East, Miraba statement of the No. 302, Guarer Kirkin, Mira Guarer Sundely, Miraba statement of the No. 302, Guarer Kirkin, Mira Guarer Sundely, Miraba statement of the Noad East, Miraba statement of the No. 302, Guarer Kirkin, Miraba statement of the Noad East, Miraba statement of the Noad Eas		un-secured SECURED SECURED As at 31st March, 2024 (₹) in lakhs	8.2% 0.0% 0.0% 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4 9.50% 4	15-95-2021 24-93-2021 As at 1st April, 2022 (7) in lables 66-64 As at 1st April, 2022 (8) in lables 5-53	15.12000		.00	49.0 16.0	
RO EVE SECURITY SYSTEM FE BANK CC-0400005740231 stris Louin centered which loss of Rr. 7 87 lace at repopties in 63 monethy untilinears of Rr. 28 lace, interest rate chargeble is 11% centered which loss of Rr. 10 false is repopties in 63 monethy untilinears of Rr. 28 lace, interest rate chargeble is 9 70% centered with No. 500, Fifth Floor, Spaces 912, Evasiant Park, Mira Bhayander Road, Mira Road East, Thane - 401107 interest at the No. 500, Fifth Floor, Spaces 912, Evasiant Park, Mira Bhayander Road, Mira Road East, Thane - 401107 interest at the No. 500, Fifth Floor, Spaces 912, Evasiant Park, Mira Bhayander Road, Mira Road East, Thane - 401107 interest at the No. 500, Fifth Floor, Spaces 912, Evasiant Park, Mira Bhayander Road, Murahametrad Hira No. 140, Weng C, Waispening Palme, Lothandovala Tovorsing, Albush Road, Mumbiu 18 g terms Ioane liabilities Particulars		on-SECURED SECURED SECURED As at 31st March, 2024 (7) in laichs 45 at 31st March, 2024 (8) in laichs 23 33	As at 33 st March, 2023 (C) in bloks (C) in	15-95-2021 24-93-2021 As at 1st April, 2022 (7) in lakhts 66-64 As at 1st April, 2022 (7) in lakhts 15-97	15.12000		.00	49.0 16.0	
IRIO EYE SECURITY SYSTEM FC BANK CC-5400007340233 Nicle Leum Scored vehicle ion of Rg. 7 97 lace is repsylvin in 60 monthly intallinear of Rg. 28 lace, interest rate chargolds is 11% Scored vehicle ion of Rg. 10 80 lace is repsylvin in 60 monthly intallinear of Rg. 28 lace, interest rate chargolds is 17% Interest Court of Rg. 10 80 lace is repsylvin in 60 monthly intallinear of Rg. 28 lace, interest rate chargolds in 17 70% Interest Court of Rg. 10 80 lace is repsylvin in 60 monthly intallinear of Rg. 28 lace, interest are chargolds in 17 70% Interest Court of Rg. 10 80 lace is repsylvin in 60 monthly intallinear of Rg. 28 lace, interest rate chargolds in 17 70% Interest Court of Rg. 10 80 lace is repsylvin in 60 monthly interest Park, Mg. Banymore Road, Mg. 18 Rg. 10 107 Interest Park 10 10 10 Care of Ristin, Mg. 10 care of Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg. 10 Rg.		on-SECURED SECURED SECURED As at 31st March, 2024 (7) in laichs 45 at 31st March, 2024 (8) in laichs 23 33	8.25% 0.00% 9.50% 4.5 at 3.1st March, 2023 (7) in lakhs	15-05-2021 24-03-2021 As at 1st April, 2022 (7) in lakshe 66-64 As at 1st April, 2022 (7) in lakshe	15.12000		.00	49.0 16.0	
INCO ET RECURITY SYSTEM FE BANK CC-940000F340233 Niria Lean Second vehicle bon of Rr. 7 97 lars is repsylvin in 69 monthly untailment of Rr. 28 lars, interest rate chargolic is 11% Second vehicle bon of Rr. 10 80 lars is repsylvin in 69 monthly untailment of Rr. 28 lars, interest rate chargolic is 11% Second vehicle bon of Rr. 10 80 lars is repsylvin in 69 monthly untailment of Rr. 28 lars, interest rate chargolic is 1799 Internal From No. 505, Fifth Floor, Spaces 912, Fleatant Park, Mica Braymoter Road, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Guarre Standely, Mira Road East, Thans - 401107 Internal File No. 102, Course Kirtin, Mira Hagare, Mira Road File No. 102, Course Kirtin, Mira Mira Mira Mira Mira Mir		UN-SECURED SECURED SECURED SECURED SECURED (1) In laid to (2) In laid to (2) In laid to (3) In laid to (4) In laid to (5) In laid to (6) In laid to (7) In l	As at 33 st March, 2023 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (9) in blobs 223-53 (17) in blobs 223	15-95-2021 24-95-2021 24-95-2021 As at 1st April, 2022 (7) in lakhs 66-64 As at 1st April, 2022 (7) in lakhs 5-53 10-44 115-97 As at 1st April, 2022 (7) in lakhs	1512000		.00	49.0 16.0	
IND EVE SECURITY SYSTEM ER BAHK CC-9400005740233 Urite Lean coursed winded boan of Rr. 787 has at repuyble in 60 monthly untiliborat of Rr. 28 larc, interest rate chargelite is 11% excured winded boan of Rr. 10 00 larc is repuyble in 60 monthly untiliborat of Rr. 28 larc, interest rate chargelite is 170% excured winded boan of Rr. 10 00 larc is repuyble in 60 monthly untiliborat of Rr. 28 larc, interest rate chargelite is 770% excured with 60 00 00 00 00 00 00 00 00 00 00 00 00		UN-SECURED SECURED SECURED As at 31st March, 2024 (7) in laklys 23.53 13.17 36.70 As at 31st March, 2024 ((7) in laklys	As at 31st March, 2023 (7) in lakins (120) 1255	15-95-2021 24-93-2021 As at 1at April, 2022 (7) in lakhs 66-64 As at 1at April, 2022 (8) in lakhs 533 10-44 15-97 As at 1at April, 2022 (9) in lakhs	1512000		.00	49.0 16.0	
IRIO ETE RECURITY SYSTEM FE BANK CC-540000F240233 Nicle Louin Steeder devided hom of Re. 7 97 Jacs is repuylis in 60 monthly untilinear of Re. 28 Jace, interest rate chargelis is 11% second violation of Re. 10 83 Jace is repuylis in 60 monthly untilinear of Re. 28 Jace, linerest rate chargelis is 17% second received when the louin of Re. 10 83 Jace is repuylis in 60 monthly untilinear of Re. 28 Jace, linerest rate chargelis is 17% lateral Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recurse Control of Recu		UN-SECURED SECURED SECURED SECURED SECURED (1) In laid to (2) In laid to (2) In laid to (3) In laid to (4) In laid to (5) In laid to (6) In laid to (7) In l	As at 33 st March, 2023 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (9) in blobs 223-53 (17) in blobs 223	15-95-2021 24-95-2021 24-95-2021 As at 1st April, 2022 (7) in lakhs 66-64 As at 1st April, 2022 (7) in lakhs 5-53 10-44 115-97 As at 1st April, 2022 (7) in lakhs	1512000		.00	49.0 16.0	
IND EVE SECURITY SYSTEM FE BAHK CC-9400007540233 Utile Leam coursed widnish leam of Re. 7 87 has as repuyshe in 60 monthly mutaliness of Re. 28 lace, interest rate chargelite is 11% exceed widned leam of Re. 10 to 8 lace is repuyshe in 60 monthly mutaliness of Re. 28 lace, interest rate chargelite is 17% for the course of the course of Re. 10 to 8 lace is repuyshe in 60 monthly mutaliness of Re. 28 lace, laterest rate chargelite is 17% for the course of Re. 28 lace, laterest rate chargelite is 17% for the course of Re. 28 lace, laterest rate chargelite is 17% for Re. 28 lace course of Re. 28 lace course of Re. 28 lace course standed Man Road East, Thane - 401107 instends He No. 30, Guerre Kinn, Mira Guerre Standel, Mars Road East, Thane - 401107 instends He No. 30, Guerre Kinn, Mira Guerre Standel, Mars Road East, Thane - 401107 instends He No. 30, Wang C. Wangering Palms, Leideundowski Township, Albusk Road, Mumbiu 3 go terms Insane liabilities Particulars Particulars presented Tax Liability (Net) Particulars		UN-SECURED SECURED SECURED SECURED SECURED (1) In laid to (2) In laid to (2) In laid to (3) In laid to (4) In laid to (5) In laid to (6) In laid to (7) In l	As at 33 st March, 2023 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (9) in blobs 223-53 (17) in blobs 223	15-95-2021 24-95-2021 24-95-2021 As at 1st April, 2022 (7) in lakhs 66-64 As at 1st April, 2022 (7) in lakhs 5-53 10-44 115-97 As at 1st April, 2022 (7) in lakhs	1512000		.00	49.0 16.0	
ng term leare Sabilines stal ofe 12 : Deferred Tax Liability (Net) Particulars pening Deferred for Usbility Deferred Tax Liability (Net) stal ofe 13 : Provisions		UN-SECURED SECURED SECURED SECURED SECURED (1) In laid to (2) In laid to (2) In laid to (3) In laid to (4) In laid to (5) In laid to (6) In laid to (7) In l	As at 33 st March, 2023 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (7) in blobs 223-53 (8) in blobs 223-53 (9) in blobs 223-53 (9) in blobs 223-53 (17) in blobs 223	15-95-2021 24-95-2021 24-95-2021 As at 1st April, 2022 (7) in lakhs 66-64 As at 1st April, 2022 (7) in lakhs 5-53 10-44 115-97 As at 1st April, 2022 (7) in lakhs	1512000		.00	49.0 16.0	

460.49

\$30.12 -

As at 31st March, 2024 (?) in lakhs

Particulars

Short term lease habilities Total 586 87

		İ			1	i.	
Note 14C : Trade Payables							
Particulus	A	s at 31st March, 2024 (₹) in lakhs	As at 31st March, 2023 (7) in lakhs	As at 1st April, 2022 (7) in lakhs			
s) MSME s) Othéra		15 83 131.85	15 fG 124 16	12 32 1 414 88	-		
Total		147 68	139 26	427.78	ŀ		
Frade Payables ageing schedule as at 31-03-2024	-				- 11	(t) i	in lakb
Particulars	Outs	anding for following period Less than 1 Yr	s from due date of pa 1-2 years	yment 2-3 years	More than 3 year	s Tótal	ıl
n MSME	H	15 83 131 85				I II	15 8 131 8
a) Others air Dissuited dozes - MSME		15165					
iv) Disputed dues - Others Total		147.67			. (1 11	147.6
Trado Payables ageing schedula as at 31-03-2023	-				i i	1(5)	in lak
Particulars		Less than 1 Yr		owing periods from due date of p 2-3 years	ayment More than 3 year	- 11.	
i) MSME		15.10	1-2 years	2-5 years	More dan's year	- 11	15-1
a) Others a) Dispoted dues - MSME	<u> </u>	124 16				- 11	124
(v) Disputed dues - Others		139.26			1	1 11	139.2
Trade Payables ageing schedule as at 31-03-2022							
Particulars	Ē			owing periods from due date of p	ayment		in lak
		Less than 1 Yr	1-2 years	2-3 years	More than 3 year	s Tota	a i 12.
(i) MSME (ii) Others		356 32		56 57			414.
(m) Disputed dues - MSME (re) Disputed dues - Others	÷					T II	
fotal	Ļ	369 14		. 58_57		1 1	427.
Particulars	H	31.03.24	31.03.23	31.03.22	i i		
(a) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006 Principal amount due to micro and small entermices Interest due on done.		15 83	15.10	12.82			
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amounts of the payment made to the modeler bryond the annumbed day during each accounting year.					12 130%		
63 The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day digme the year) but without adding the interest specified under MSMED Act, 2006.		-				1	
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year, and							
(e) The amount of further subtrest remaining due and payable even in the succeeding years, until such due when the interest dates as above are actually paid to the small enterpaire for the purpose of disallowance as a deductable expanditure under section 23 of the MSMED Act, 2006.		-			:		
Note I4D : Other Financial Liabilities					. 1		
Particulars		s at 31st March, 2024 (₹) in lakhs	As at 31st Murch, 2023 (₹) in lakhs	As at 1st April, 2022 (₹) in laklts			
a) Emploree Related 6) Directer Remuneration Pavalile c) Olders Expenses Payalile		263 62 37 44 10 14	319 13 16.00 14 27	162.73 14.31 11.77			
Total	+	311,21	349,40	188.80	1	- 1	
Note 15 : Provisions Particulars		s at 31st March, 2024	As at 31st March, 2023	As at 1st April, 2022			
	ļ.,	(₹) in lakhs	(₹) in lakhs	(₹) in lakhs		- 1	
Provision for Grabuty Provision for Office Deposite	Ŀ	8 68 8.68	9 12 1 80 16.92	1 80 9.79		1	
Total	<u> </u>	8.08	10.92	9.19	•	1	
Note 16 : Other Current Liabilities Particulurs		s at 31st March, 2024	As at 31st March, 2023	As at 1st April, 2022			
Particums Advance from Others	ļ.,	(₹) in lakhs	(7) in takhs 90.84	(?) in lakhs			
Astantory dues Perable a) GST Payable		211 90	277 47	150.72			
at OST Paravelle b) Cliber Stanutory Dues Payable c) Cliber Stanutory Dues Payable		(8 11 47 11	23.06 3.91	[3.35 10.25			
Total		277.12	395.28	174.32			
Note 17 : Contract Liabilities	Γ	As at 31st March, 2024	As at 31st March,	As at 1st April, 2022]		
Particulars	L	(7) in lakhs	2023 (₹) in lakhs	(₹) in lakhs			
Revenue received in advance Total	士	4.68			j		
Note 17A - Movement in Contract liabilities			7		Ĭ.		
Balance as 1 April 2021	 	3,45 2 88	3			No.	
Net Increase/decrease Balance as 1 April 2022		6.33]				
Net Increase/decrease Balance as 31 March 2023	1	2.43]		ŀ		
Het Increase/Gerrease Balance as 31 March 2024		2.25 4.68					
Diminice as an information		l •			- 5	- 1	

-

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
Sale of Services		
Security & Event Services	4,81.49	3,070.47
Interior Fitouts Work	77.23	272.10
E-Surveillance and Montoning	98.89	1,007 56
Repair & Maintenance of ATMs and Facility Management Services	2 0.79	303.66
Fabrication of ATM sites	. 185.07	190.15
Total	6,283.47	4,753.94

Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
a) Interest Income		
i)FD Interest	6.30	9.4
ii) Interest received on security deposit	0.16	0.1
ii) Discount Received		11
b) other non-operating income	-	
i) Rent Income	5.40	5 6
c) Profit on Lease	343	
d) Income tax refund	3 06	
e) Walkie Talihes Sales		
Interest on Advance	3.95	3.4
Total	22.80	19.8

Note 20 : Restated Consumables Particulars	For the Year Ended 31st	For the Year Ended
	March, 2024	31st March, 2023
Security & Event Expense	1,257.50	567.50
Interior Fitouts Works Expenses	67 11	185.50
Surveillance Expenses	223.63	216.57
Repair & Maintenance of ATMs and Facility Management Services Expenses	138.48	121.94
Penalty Deduction	2.97	13.82
Febrication & Technical expenses	10.5.49	191.64
Total	1.805.17	1,296.97

Note 21 : Employee benefits expenses		
Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
		-
Salary & Wages	k,\$40.36	
Bonus	, 0.22	
Contribution to Provident Fund	291.25	164 37
Gratuity	10 33	8.08
Professional Tax	1 .1-	-
Staff Welfare Expenses	5.09	11 40
Other Employee Related Expenses	67.72	43.25
Director Remuneration	54 50	60.00
Total	2,919.46	2,225.98

Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
Interest	1 1.	
Bank Interest	36.7	
Interest on CC	69 2	9 601
Other barrowings costs	1 1-	1 -
Bank Charges	[21.9	6 52
Interest on Lease Liabilities	3.9	9] 54
Other Interest Charges	41.3	6 . 31.7
Total	173.3	4 175.8

Note 23 : Depreciation and amortization expenses		
Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
Depreciation Tangible Assets Depreciation on Lease asset	274 48 21 S5	246.09 21.85
Total	296,33	267.94

	For the Year Ended \$1st	For the Year Ende	
Particulars	March, 2024	31st March, 2023	
Direct & Service Expenses			
Power and Fuel	0.00	0	
Renars Maintenance Charges	10.15	4	
Repairs Maintenance Charges Freight Charges	0.53		
Consultancy Charges	69 34	70	
Commission	i ii		
Commession	1 .		
fministrative, and General Expenses	1	ŀ	
Payment to Auditors	1 1.	1	
Statutory Audit	100		
-Taz Audit	. 100		
-Tax Consultancy	15 06	ļ r	
	6.03	ļ	
Software Expenses	293	i	
Internet Expenses	11 06	1	
Fees & Taxes	1 11.00	i	
Guard Deployment Expenses	0.33	i	
AGM Expenses .	3.10		
General Expenses	0.23		
GST, Sales Tax: & Service Tax Expenses	35 87	١ ١	
sterest on GST	1.13		
sterest on TDS	1.34		
Insurance Expenses	9 76		
License Expenses	959	1	
Legal & Professional Charges	1 100		
nstallation Charges	12 61	1	
ervice and Maintenance Call	22 13	1	
enalty Expenses	4 78		
Office & General Maintenance	1013		
IPO Expenses	3 02		
Walky Talky	5.24		
Printing Stationery	14 99	1	
Rent Expenses	041	1	
Mobile Charges	29 88		
Uniform Expenses	1970		
Electricity Expenses	l "."		
Loss on Sale of Car	3.76	i .	
Amortisation on Advance	855		
Roc Charges A/c	1 1.65	1	
Tender charges	69.63	1 :	
Travelling & Conveyance Expenses	35.79		
Other Miscellenous Expense	0.82		
Balance Written Off	23.31		
Provision For Bad Debts	1 1	ļ.	
Selling & Distribution Expenses	0.42		
Advertisement	0.64		
Brokerage	18.12		
Busmess And Marketing Expenses	0.01		
Rebate & Discount	0.32	1	
Petrol Expenses			

	:	
Note 25 : Tax Expense Particulars	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
Current tax	15.87%	16.63%
Effective Tax Rate	1 82.52	60.29
a) Income test	6.10	616
b) Deferred tax/(Income)	1 1 ""	-1.17
c) Short/Excess Payment of tax in Previous periods	88.62	65.29

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) CIN: U93030MH2012PLC237385 NOTES FORMING PART OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS A. Equity Share Capital (1) As at 31st March, 2024 Balance at the beginning of the current reporting period (₹) in lakhs Changes in Equity Share Capital due to prior period Restated balance Changes in equity Balance at the at the beginning end of the share capital of the current during the ırrent reporting errors reporting period current year period 176.00 (₹) in lakhs (2) As at 31st March, 2023 Balance at the beginning of the current reporting period Changes in Equity Share Capital due to prior period Restated balance Changes in equity Balance at the at the beginning of the current share capital end of the during the current reporting errors reporting period period 176.00 176.00 (₹) in lakhs (3) As at 31st March, 2022 Balance at the beginning of the current reporting period Changes in Equity Restated balance Changes in equity Balance at the Share Capital due to prior period end of the at the beginning share capital rent reporting of the current during the errors reporting period current year period 176.00 176.00 B. Other Equity (1) As at 31st March 2024

Reserves and Surplus			(₹) in lakhs			
Access 120 may on page	Retained	Earnings	Difference in account of merger	Capital Reserve	Other Comprehensive Income	Total
Balance as at 31st March, 2023		559.95	-	191.33	5.63	756.92
Add/Less: Total Comprehensive income		469.57	-	-	5.01	474.58
Transfer (to)/from Difference on account of merger		- 1	-		0.00	0.00
Transfer (to)/from Other Comprehensive Income					- 1	
Transfer (to)/from Retained Earnings (Bonus issue)		-528.00				-528.00
Transfer (to)/from from Capital Reserve		-			-	+
Transfer (to)/from from Profit during the year of subsidary		89.01			3.90	92.91
Balance as at 31st March, 2024		590.53		191.33	14.54	796.40

(2) As at 31st March 2023		Reserves and Surplus				(₹) in lakhs
	Retained	Earnings	Difference in account of merger	Capital Reserve	Other Comprehensive Income	Total
Balance as at 31st March, 2022		409.11	(191.33)	292.33	3.73	513.83
Add/Less: Total Comprehensive income		392.69	-		1.90	394.59
Transfer (to)/from Equity of subsidary		-241.84				-241.84
Transfer (to)/from Difference on account of merger			191.33		-	191.33
Transfer (to)/from Other Comprehensive Income		-	-			<u> </u>
Transfer (to)/from from Capital Reserve		-		-101.00		-101.00
Balance as at 31st March, 2023		559.95		191.33	5.63	756.92

(3) As at 31st March 2022	s at 31st March 2022 Reserves and Surplus				(₹) in lakhs	
	Retained	Earnings	Difference in account of merger	Capital Reserve	Other Comprehensive Income	Total
Balance as at 1st April, 2021		263.17	(191.33)	292.33		364.17
Add/Less: Total Comprehensive income		145.94	-		3.73	149.67
Transfer (to)/from Difference on account of merger			_		-	
Transfer (to)/from Other Comprehensive Income						
Transfer (to)/from from Capital Reserve					3.73	513.83
Balance as at 31st March, 2022		409.11	-191.33	292.33	3.73	313.63

The accompanying notes form an integral part of these standalone financials statements.

This is the Restated Standalone Statement of Changes in Equity referred to in ofir report of even date.

For HRJ & Associates Chartered Accountants ICAI Firm Registration No. 1882

CA Hitesh Jair Partner M. No. -123006 Place: Mumbai

Date:

09.09.202

ASSO

For and on behalf of the Board of Directors SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385

SHAILENDRA MAHESH PANDEY (MANAGING DIRECTOR) (DIN.06403434)

REVATI RAMAN SHARMA (CFO)

RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693) (Detro

GOVIND CHHABRA (COMPANY SECRETARY) Doj

ied by the Ministry of Corpo	orate Affairs (MCA) vio	
	orate Affairs (MCA) vio	
in mathed I Inder this simplify		
re method . Olider this shipini	ied Approach, the Company	/ recognized equal amoun
int of prepayments pertaining t	to such leases, carried in the	e Balance Sheet on such
		ř
use assets at the end of the	year	
As at 31st March,2024	As at 31st March,2023	As on 1st April,2022
63.73	85.58	206.89
	- 1	-
- [-	-
(21.85)	(21.85)	(22.42
(41.88)		(98.89)
0.00	63.73	85,58
Liability at the end of the y	ear	
		As on 1st April,202
66.64	86.54	205.03
	-	-
-	1 -	Ī
I i		6.42
1 1	(25.33)	
		(99.19
0.00	66.64	86.54
sis of Lease Liabilities		
As at 31st March 2024	As at 31st March,2023	As on 1st April,202
	66.64	19.9
		66.64
		_
	66.64	86.54
r		
	66.64	86.54
<u> </u>	1 00.04	
a statement of Profit & Loss	5	
As at 31st March 2024	As at 31st March,2023	As on 1st April,202
3.99	5.43	6.4
2.22	1 - 1	1 1
_ 1	1 - 1	-
21.85	21.85	22.42
	As at 31st March,2024 63.73 (21.85) (41.88) 0.00 Liability at the end of the year of the year of the second of the second of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of the year of	use assets at the end of the year As at 31st March,2024

Asi on 1st April,2022 (25.72) (25.72)

As at 31st March,2024 | As at 31st March,2023 | (25.33) | (25.33) | (25.33) |

(E) Amount recognised in statement of Cash Flows

Particulars
Rent Paid
Total

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) NOTES FORMING PART OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Note no 27: Related Party Transactions

The transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the period-end are unsecured and settlement occurs in cash or credit as per the terms of the arrangement. Impairment assessment is undertaken each financial year through.

Nature of relationship	Name of related Party	Relationshi	
	Shailendra pandey		anaging Director
	Nikit Shailendra Pandey	W	hole-time director
	Subhag Rai Mehta	Inc	lependent Director
Key Management Personnel	Devendra Kumar Pandev	Inc	lependent Director
, s	Ramesh Kumar Jain	Inc	lependent Director
	Ranju Shailendra Pandey		Director
	Revati Raman Sharma		CFO
	Ranju Pandey	Spous	e of Shailendra pandey
	Late Mahesh Pandey	Father	of Shailendra pandey
	Late Dhanraji Devi		r of Shailendra pandey
	Satish Pandey & Sunil Pandey	Brothe	r of Shailendra pandey
	Bindu Pandey	Sister	of Shailendra pandey
	Nikit & Alok Pandey	Childre	n of Shailendra pandey
	Rajbali Mishra	Spouse's F	ather of Shailendra pandey
	Chandan Devi	Spouse's M	other of Shailendra pandey
	Raju Mishra	Spouse's B	other of Shailendra pandey
	Shailendra Pandey	Fat	ner of Nikit Pandey
	Ranju Pandey	Mo	her of Nikit Pandey
Relatives of KMP	Alok Pandey	Bro	her of Nikit Pandey
	Shailendra Pandey	Spo	use of Ranju Pandey
	Rajbali Mishra	Fatl	er of Ranju Pandey
	Chandan Devi	Mot	ner of Ranju Pandey
	Raju Mishra	Brot	ner of Ranju Pandey
	Geeta Dubey	Sist	er of Ranju Pandey
	Nikit & Alok Pandey	Chile	ren of Ranju Pandey
	Late Mahesh Pandey	Spouse's	Father of Ranju Pandey
	Late Dhanraji Devi	Spouse's	Mother of Ranju Pandey
	Satish Pandey & Sunil Pandey	Spouse's	Brother of Ranju Pandey
	Jagdish Sharma		f Revati Raman Sharma
	Kamlesh Sharma		of Revati Raman Sharma
	Safego Supply Chain Solutions Pvt Ltd		ndra Pandey is director
		Shailendra	Pandey, Ranju Pandey is
	Safesense Tech Services Pvt Ltd		director
		Ranju Pa	ndey and Nikit Pandey is
KMP's are Directors	RIG Food India Pvt Ltd		director
	Big Boy Toyz Limited		g Rai Mehta Is Director
	B L S International Private Limited		g Rai Mehta Is Director
		Devend	a Pandey is independent
	Safesense Tech Services Pvt Ltd		director
Subsidiary Company	Safesense Tech Services Pvt Ltd	Wholly O	wned Subsidiary Company

Fransactions	With T	he Reia	ted Parties	

Françactions With The Related Ps	sactions With The Related Parties		2		Rs. In Lakhs		
Nature of Transaction	Name of the related party	FY 23-24		FY 22-23	FY 21-22		
	Shailendra Pandey - Director (Safecure)		10.50	15.00	15.0		
			18.50 15.00	15.00	15.0		
	Ranju Pandey - Director (Safecure)		13.00	1.04			
KMP's Remuneration:	Nikit Pandey- Director (Safecure)			100			
	Revati Raman Sharma- CFO (Safecure)		3.75	1500	15.0		
	Shailendra Pandey - Director (Safesense)		15.00		15.0		
	Ranju Pandey - Director (Safesense)		15.00	15.00	15.0		
	Satish Pandey- Director Brother (Safecure)		8.25	5.98	4.9		
YTHERE DIE			0.23				
KMP's Relative Remuneration	Raju Mishra- Director Brother (Safecure)	,	1.72	0.40			
	Raju Mishra- Director Brother (Safesense)		1.23	-	0.3		
Re-imbursement of Expense/ Purchase	Shailendra Pandey - Director (Safecure)		6.54	24.56	6.5		
Expense/ Furchase	Ranju Pandey - Director (Safesense)				_		
	Kanju Pandey - Director (Successio)		-		10.		
	Shailendra Pandey - Director (Safesense)		20.00	22.00	0.0		
Loan from Directors	Ranju Pandey - Director (Safecure)			-	_		
	Shailendra Pandey - Director (Safecure)		221.41	529.46	77		
	Ranju Pandey - Director (Safesense)			16.50			
Loan Repayment to Directors	Shailendra Pandey - Director (Safesense)		20.00	27.26	2.0		
Directors	Ranju Pandey - Director (Safecure)			-			
	Shailendra Pandey - Director (Safecure)		221.41	529.46	77.		

Closing Balance of Related Par	ty stand at the year-end.				Rs.In Lakhs	
Nature of Transaction	Name of the related party	As at 31st March, 2024	As at 31st March, 2023	A	s at 31st March, 2	2022
	Shailendra Pandey - Director (Safecure)	13	81	9.00	1	2.00
	Ranju Pandey - Director (Safecure)	10	26	7.00	1	2.00
	Nikit Pandey- Director (Safecure)	I	00	0.15		
Satish Pandey- Director Brother (Safecure)		0	52	1.00		0.35
	Raju Mishra- Director Brother (Safecure)		-	0.23		
	Shailendra Pandey - Director (safesense)		51	5.01	i i	4.34
	Ranju Pandey - Director (Safesense)	7	85	8.10	1	5.97
	Raju Mishra- Director Brother (Safesense)	0	22			
Loan from Directors	Ranju Pandey - Director (Safesense)		· ·	-		16.50
Loan from Directors	Shailendra Pandey - Director (safesense)					5.26
Re-imbursement of Expense/ Purchase	Shailendra Pandey - Director	2	54	-		6.55

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) NOTES FORMING PART OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Note 28

A. Fair value Measurement hierarchy

	, A	s at 31st M	arch, 2024		:	A	As at 31st M	iarch, 2023			As at 1st A	April, 2022	
Particulars	Carrying	Level	of input us	ed in-	Carr	ying	Level	of input use	ed in-	Carrying	Leve	l of input use	ed in-
Parucuars	amount	Level 1	Level 2	Level 3	amo	unt	Level 1	Level 2	Level 3	amount	Level 1	Level 2	Level 3
At Amortised Cost												11	
Non-Current											14		1
-Invesments*						-				-		- 11	
Current													.)
-Trade receivables	1,732.88	1		-	1,58	1.92				1,276.32			
-Cash and cash equivalents	42.57					8.16				5.13			
-Bank balances other than covered above	103.65				19	5.01				108.55			
-Other Financial Assets	10.43				2	1.34				16.93		11	
At FVTOCI						-		<u> </u>			- Is.		
-Invesments ,				ļ.,		-	-						
Total	1,889.53			-	1,80	6.43	-	-		1,406.93		-	-
Financial liabilities		:						:			1 6		
At Amortised Cost											1.5	1]
Non Current Liabilities	•												
-Berrewings	318.51				23	3.36				466.74			
Current liabilities		:										1	- 1
-Borrowings	1,111.45				91	7.92				799.75			
-Trade Payables	147.68				13	9.26				427.70	3	1	
-Other financial liabilities (other than those specified above)	311.21				34	19.40				188.80			
Total	1,888,85	_			1,63	9.95		-	-	1,882.99		-	-

* Non-Current Investments comprise of Group company Invesments and are measured at cost

The financial instruments are categorised into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: Inputs based on unobservable market data.

Valuation Methodology

All financial instruments are initially recognised and subsequently re-measured at fair value as described below:

a) The fair value of the quoted equity instruments is determined using market price listed on stock exchange.

b) the fair value of the remaining financial instruments is determined using discounted each flow analysis and the discount rates used were adjusted for counterparty or own

B. Financial Risk Management

B. Financial Risk Management
The company's activities expose it to variety of financial risks: market risk, credit risk, interest rate risk and liquidity risk.
The Company's principal financial liabilities, other than derivatives, comprise borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables, and cash and cash equivalents that derive directly from its operations.
Company's senior management oversees the management of these risks. It is Company's policy that rading in derivatives for speculative purposes may be undertaken. The Board of Directors review and agree policies for managing each of these risks, which a

i) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk

a) CHIERCY RISK

Foreign currency risk is the risk that the Fair Value or Future Cash Flows of an exposure will fluctuate because of changes in foreign currency rates. Exposures can arise on account of the various assets and liabilities which are denominated in currencies other than Indian Runee

The Company does not face any Foreign currency risk as it executes a forward contract and a forward contract acts as a shield against foreign currency risk for the company. It guarantees a specific exchange rate for a future transaction, eliminating the uncertainly caused by volatile currency markets.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Company have exposure to the risk of changes in market interest rates as Company's debt obligations is at floting interest rates. Interest Rate Sensitivity on Interest Amounts is as follows

Partiulars	Interest Amount for the F.Y. 2023-24	Change in Floating Rates	Changes in Interest amount due to change in Interest rates
	106.03	1.00%	120.33
	106,03	2.00%	134.63
Interest Amount	106.03	3.00%	148.93
	106.03	4.00%	163.23

c) OtherPrice Risk

The Group is not an active investor in equily markets; it holds certain investments in Matual Fund which are recognised to be liquidated in short term and are accordingly measured at fair value through Other Comprehensive Income.

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing / investing activities, including deposits with banks and mutual fund investments. The Company has no significant concentration of credit risk with any counterparty.

The carrying amount of following financial assets represents the maximum credit expe

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate. The Company has a credit evaluation policy for each customer and based on the evaluation, credit limit of each customer is defined. The Risk Management Committee has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes external ratings, if they are available, and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Risk Management Committee.

(2) Cash and Cash equivalents, bank balances and other financial assets

The Company maintains exposure in cash and cash equivalents and deposits with banks. Cash and cash equivalents and bank deposits are held with high rated banks/financial institutions and short term in nature, therefore credit risk is perceived to be low.

iv) Liquidity Risk

to) Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The majority of the Company's trade receivables are due for maturity within 60 days from the date of billing to the customer. Further, the general credit terms for trade payables are approximately 37 days. The difference between the above mentioned credit period provides surplus working credit requirements.

The details of contractual maturities of significant financial liabilities are as follows:-

Contractual cash flows

		4	As at Mare	CH 31, 2024
	On demand or			
	within a	Over 1		Carrying
Particulars	year	year	Total	amount
Trade and other payables	147,67	-	148	148
Other financial liabilities	311.21	0	311	311
Borrowings	1,111,45	318.51	1,430	1,430
Total	1,570,34	318.51	1,889	2,207

As at March 31, 2023

	On demand or within a			Carrying
Particulars	year	Over 1 yea	Total	amount
Trade and other payables	139	-	139	139
Other financial liabilities	349		349	349
Borrowings	918	233.36	1,151	1,151
Total	1,406.59	233.36	1,640	1,873

As at 1st April, 2022

Particulars	On demand or within a year	Over 1 year	Total	Carrying amount
Trade and other payables	369	58.57	428	428
Other financial liabilities	189	-	189	189
Borrowings	800	466.74	1,266	1,266
Total	1,357,69	525,31	1,883	2,408

B) Capital management

1. Risk management

The Company's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, Company may adjust the amount of dividends paid to shareholders.

Particulars	As at 31 March 2024	As at 31 March 2023	As on 1st April 2022
Borrowings #	1,429.96	1,151.28	1,266.49
Less: Cash and cash equivalents	42.57	8.16	5.13
Net debt	1,387.40	1,143.12	1,261.36
Equity	1,500.40	932.92	689.83
Capital and net debt	2,887.80	2,076.04	1,951.19
Gearing ratio	0.48	0.55	0.65

#Borrowings for the above purpose includes non-current borrowings, current borrowings, current maturities of non

2 Net debt reconciliation

Particulars	As at	As at	As on
	31 March 2024	31 March 2023	1st April 2022
Cash and cash equivalents Non-current borrowings	42.57	8.16	5.13
	318.51	233.36	466.74
Current borrowings Net Debt	1,111.45	917.92	799.7 <u>5</u>
	1,387,40	1,143.12	1,261.36

3 Dividends ·

Particulars	As at 31 March 2024	As at 31 March 20	23	As on 1st April 2022
Equity Dividend				

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pyt Ltd) NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Note No 29: Ratios

Ratio	Numerator	1	Denominator	As at 31 March 2024		s at rch 2023	As on 1st April, 2022
Current Ratio	Current Assets	Curre	nt Liabilities	1.450		1,098	1.180
Debt Equity Ratio	Total Debt	Share	nolder's Equity	0.953		1.234	1.836
Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments		ervice = Interest and lease nts + Principal ments	2.56		1.65	1.13
Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Avera	ge total equity	0.466		0,486	0.217
Trade Receivables Ratio	Revenue from operations	Avera	ge Trade Receivables	3.791		3,326	2.202
Trade Payables Ratio	Total Purchases	Avera	ge Trade Payables	12.582		4,575	3.544
Net Capital Turnover Ratio	Net Sales	Total	ge working capital (i.e. current assets less Total it liabilities)	12.296		19,885	16.213
Net Profit Ratio (in %)	Net Profit	Reven	e from operations 9%			8%	4%
Return on Capital employed (in %)	Earning before interest and taxes		al employed = Net worth + liabilities + Deferred tax ties	29.09%		32.16%	17.44%
Return on investment (in %)	Income generated from invested funds		ge invested funds in ry investments	4.65%		4.62%	2.95%
% Changes in Ratio and Reason	s	:					
Ratio	As at 31 March 2024		As at 31 March 2023	Exp	lanation	for FY 2023-2	4
Current Ratio	31.96%		-6.90%	Given short term adva obligat		he vendor and igh long term i	
Debt Equity Ratio	-22.77%		-32.78%			N/A	
Debt Service Coverage Ratio	54.96%		46.73%	katio increased due to ea	rning in	creased in com	parision of obligatio
Return on Equity Ratio	-4.09%		124.15%		1	N/A	
Trade Receivables Turnover Ratio	13.97%		51.07%			N/A	
Trade Payables Turnover Ratio	175.01%		29.10%	Increase in payable tu	for the	creditors	
Net Capital Turnover Ratio	-38.16%		22.65%	sales con		high working	capital
Net Profit Ratio	8.81%	ļ	112.41%			N/A	<u> </u>
Return on Capital employed	-9.54%	ļ	84.43%		e	N/A	
Return on investment (in %)	0.56%		56.63%]	N/A	

30. Merger:

Safesense tech service pvt ltd was merged into Safecure services ltd with effect from 28th March 2023.

As Amalgamating Companies are under the common control of the shareholders, the Scheme has been accounted for in the books of the Company using Pooling of Interest method as prescribed in Appendix C to Ind AS-103 ["Business combinations of entities under common control"]. Accordingly,

- (1) The assets and liabilities pertaining to the Amalgamating Companies vested in the Company have been accounted as provided in the Scheme, at their respective carrying values as appearing in their respective books on the opening hours of business on April 01, 2020 being the Appointed Date.
- (2) The inter-corporate deposits/loans and advances outstanding between the Amalgamating Companies and the Company inter-se have been cancelled.
- (3) No adjustments are made to reflect fair values, or recognise any new assets or liabilities. Adjustments are only made to harmonize accounting policies.
- (4) The balance of the retained earnings appearing in the financial statements of the Company is aggregated with the corresponding balance appearing in the financial statements of the Amalgamating Companies or is adjusted against General Passerve
- (5) The identity of the reserves are preserved and the reserves of the Amalgamating Companies become the reserves of the Company.
- (6) The surplus/deficit of the share capital of the Amalgamating Companies over the value of investments in the shares of these companies appearing in the books of the Company and cancelled pursuant to the Scheme has been adjusted in the "Capital Reserve Account" of the Company. Further, as a result of merger the net difference amounting to INR 292.33 Lakhs was debited to the Capital Reserve.
- (7) The financial statements of the Company for the previous financial year i.e. 2022-23 have been restated as if this business combination through the Scheme had occurred from the beginning of the financial year 2021-22, i.e. 1st April 2021, as prescribed in the Appendix C to Ind AS-103.

The total consideration for amalgamation is Rs. 151 49 Lakhs, which is determined by transfer of 10,09,999 shares at Rs 15 per share

The book values of asset and liabilities acquired of Amalgamating Companies on merger, as at the appointed date i.e 31st March 2023 has been provided below.

	As at 31st march
Particulars	2023 (in Lakhs)
Total Asset (A)	987.65
Total Liabilities (B)	659.31
Net asset taken over (C=A+B)	328.35
Reserves of Amalgamation Companies vested in the company (D)	227.35
Net Equity taken over (E=C+D)	101.00
Cancellation of Investment in safesense held in safequre (F)	-151.50
Share Capital Pending Allotment (G)	-241.84
Difference on Amalgamtion (Debited to the Capital Reserves) (H=E+F+G)	-292.34

Note 31 - Disclosure related to IND AS 115

Reconciliation of Revenue as per contract price and as recognised in Statement of Profit and Loss:

	1=		(₹) in Lakhs	
	For the Year ended 31st March,			
Particulars	2024	2023	2022	
	Amount in Rs.	Amount in Rs.	Amount in Rs.	
Revenue from contracts with customer as per Contract price	6,283.47	4,753.94	3,829.99	
ess: Discounts, incentives, rebates	0.01	0.01		
Revenue from contracts with customer as per Statement of Profit and Loss	6,283.48	4,753.95	3,829,99	
Performance obligation Revenue from sale of goods measured upon satisfaction of performance obligation which i	s at a point in time when control of the goods i	s transferred to the customer,	(₹) in Lakhs	
	For the Year ended 31st March,	For the Year ended 31st March,	For the Year ended 31st March,	
Particulars	2024	2023	2022	
	Amount in Rs.	Amount in Rs.	Amount in Rs.	
Revenue recognised at point in time	6,283.48	4,753.95	3,829.99	
Revenue recognised over time	-		-	
[otal	6,283.48	4,753.95	3,829.99	
Inbilled Revenue			(₹) in Lakits	
	For the Year ended 31st March,	For the Year ended 31st March,	For the Year ended 31st March,	
	2024	2023	2022	
Particulars	Amount in Rs.	Amount in Rs.	Amount in Rs.	
Opening			<u> </u>	
Current year addition	316.06	-	<u> </u>	
losing	316.06	<u> </u>		
Contract Liability (advance from customers)			(₹) in Lakhı	
Particulars	Balance as on 31st March, 2024 Amount in Rs.	Balance as on 31st March, 2023 Amount in Rs.	Baiance as on 1st April, 2022 Amount in Rs.	
Advance from Customers	4.68	2.43	6.33	
Disaggregation of revenue				
Particulars	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022	
Based on Nature :				
Security & Event	4,851.49	3,070.47	2,016.96	
2-Surveillance and Monitoring of ATM & Bank Branches	958.89	1,007.56	1,212.46	
Repair & Maintenance of ATMs and Facility Management Services	210.79	303.66	220.34	
Interior Fitouts Work	262.30	372.25	380.23	
Total	6,283,47	4,753,94	3,829.99	
Total	0,200147		7 7	

SAFECURE SERVICES LIMITED (CONSOLIDATED)

(Formally Known as Safecure Services Private Limited)

NOTES FORMING PART OF AUDITED STANDALONE FINANCIAL STATEMENTS

Note No. 32	Disclosure under Ind AS 19 "Employee Benefits" - Gratuity

Amount Recognized in the Balance Sheet (Present Value of Benefit Obligation at the end of the Period) Fair Value of Plan Assets at the end of the Period		1 1	
Fair Value of Plan Assets at the end of the Period	31-03-2024	31-03-2023	31-03-2022
	25.02553	26.59643	21.05685
	0	0	. 0
Funded Status (Surplus/ (Deficit))	-25.02553	-26.59643	-21.05685
Net (Liability)/Asset Recognized in the Balance Sheet	25.02553	26.59643	21.05685
	31-03-2024	31-03-2023	31-03-2022
Expenses Recognized in the Statement of Profit or Loss for Current Period Current Service Cost	8.38	6.56	6.17
Net Interest Cost	1.96	1.53	1.38
Past Service Cost - Recognized	- 1		-
Expenses Recognized in the Statement of Profit or Loss	10.33	8,08	7.55
Dapenso Accomment in the Superior of Asia			
Expenses Recognized in the Statement of Other Comprehensive Income for Current Period	31-03-2024	31-03-2023	31-03-2022
Actuarial (Gains)/Losses on Obligation For the Period	-11.91	-2.54	-4.98
Return on Plan Assets, Excluding Interest Income]-	-
Expenses Recognized in Other Comprehensive Income	-11.91	-2,54	-4.98
			0 00 0000
Balance Sheet Reconciliation	31-03-2024	31-03-2023	31-03-2022
Opening Net Liability	26.60	21.06	18.49
Expense Recognized in Statement of Profit or Loss	10.33	8.08	7.55
Expense Recognized in Other Comprehensive Income	-11.91	-2.54	-4.98
Net Liability/(Asset) Transfer In			
Net (Liability)/Asset Transfer Out			
(Benefit Paid Directly by the Employer)			
(Employer's Contribution)	25.03	26.60	21.06
Net Liability/(Asset) Recognized in the Balance Sheet	23.03	20,001	22.00
Current and Non-Current Liability	31-03-2024	31-03-2023	31-03-2022
Current Liability	8.68	9.12	7.99
Non-Current Liability	16.35	17.47	13.07
Note Liability/(Asset) Recognized in the Balance Sheet	25.03	26.60	21.06
Tet Limburg (Asset) Accommod in the California			
	31-03-2024	31-03-2023	31-03-2022
Maturity Analysis of the Beuefit Payments: From the Employer	31-13-4124	81638-2128	31-03-2022
Projected Benefits Payable in Future Years From the Date of Reporting	8.64	9.12	7.99
1st Following Year	0.84	1.07	0.69
2nd Following Year	0.95	1.09	0.75
3rd Following Year	0.81	0.86	0.58
4th Following Year	0.66	0.66	0.46
5th Following Year	13.13	13.79	10.59
Sum of Years 6 To 10 Sum of Years 11 and above			
Dull of Add 31 and doors	31-03-2024	31-03-2023	31-03-2022
Sensitivity Analysis		26,59,643.00	21,05,685.00
Sensitivity Analysis	25,02,553.00		
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions	25,02,553.00	25,64,192.00	20,38,103.00
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions Delta Effect of +1% Change in Rate of Discounting			21,80,832.00
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions Delta Effect of +1% Change in Rate of Discounting Delta Effect of -1% Change in Rate of Discounting	24,19,005.00	25,64,192.00	21,80,832.00 21,81,779.00
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions Delta Effect of +1% Change in Rate of Discounting Delta Effect of -1% Change in Rate of Discounting Delta Effect of +1% Change in Rate of Salary Increase	24,19,005.00 25,95,293.00	25,64,192.00 27,65,793.00	21,80,832.00 21,81,779.00 20,36,081.00
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions Delta Effect of +1% Change in Rate of Discounting Delta Effect of +1% Change in Rate of Discounting Delta Effect of +1% Change in Rate of Salary Increase Delta Effect of -1% Change in Rate of Salary Increase	24,19,005.00 25,95,293.00 25,96,474.00	25,64,192.00 27,65,793.00 27,67,318.00 25,61,186.00 26,48,677.00	21,80,832.00 21,81,779.00 20,36,081.00 20,86,476.00
Sensitivity Analysis Defined Benefit Obligation on Current Assumptions Delta Effect of +1% Change in Rate of Discounting Delta Effect of -1% Change in Rate of Discounting Delta Effect of +1% Change in Rate of Salary Increase	24,19,005.00 25,95,293.00 25,96,474.00 24,16,497.00 24,68,455.00 25,36,831.00	25,64,192,00 27,65,793,00 27,67,318,00 25,61,186,00 26,48,677,00 26,69,327,00	21,80,832.00 21,81,779.00 20,36,081.00 20,86,476.00 21,24,423.00

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in

isolation of one another as some of the assumptions may be correlated.
Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

There is no change in the methods and assumptions used in preparing the sensitivity analysis from previous year.

SAFECURE SERVICES LIMITED (Formally known as Safecure Services Pvt Ltd) NOTES FORMING PART OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Earnings per share Note 33:

Particulars		FY 2023-24	FY 2022-23	FY 2021-22
Weighted Average number of equity shares Outstanding during the year		70,40,000.00	70,40,000.00	70,40,000.00
Net (loss) after tax attributable to equity shareholders (Rs in Lakhs)		567.48	394.59	149.67
	- 1	8.06	5.61	2.13
Basic Earning per Equity Share	· · · · · · · · · · · · · · · · · · ·	8.06	5.61	2.13

Contingent Liability & Commitments Note 34:

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events and whose within the control of the entity or a present obligation that arises from past events but is not propagated because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient regardity. (Rs. in Lakhs)

D-4-day	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
Particulars Contingent Liabilities:			
Direct Tax	3.51	3.02	
Indirect Tax	293.03		
Provident Fund	140.08	21.18	
Total	436.62	36.2	36.21

Segment Reporting

The Groups chief operating decision maker measures performance and allocation of resources based on review of single operating segment i.e. "Supply of manpower services". Hence, results presented in statement of profit & loss are sufficient & separate reporting under Ind AS 108 is not required.

Relationships with Struck off companies

During the year, the Company had no transactions with struck off companies.

Recent Accounting Pronouncements

There are no standards of accounting or any addendum thereto, prescribed by Ministry of Corporate Affairs under section 133 of the Companies Act, 2013, which are issued and not effective as at March 31, 2024.

Borrowing against current assets

Books reconciliation with Statement sumbited to bank

The quarterly returns or statements of current assets filed by the Company with banks or Inancial institutions are in agreement with the books of accounts

No adjusting or significant non-adjusting events have occurred between 31th March, 2024 and the date of authorisation of these financial statements.

Note 40: Director Personal Expenses

onal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable. There are no direct personal expenses debited to the profit and loss account. However, pers

Note 41: Compliance with number of layers of companies -There is no investment in any company, hence there is required to be complled

Note 42: Other Statutory Information

- 1. The Company and its Subsidiaries does not have any Benami property, where any proceeding has been initiated or pending against the Company and its Subsidiaries for holding any Benami property

 2. The Company and its Subsidiaries has not traded or invested in Crypto Currency or Virtual Currency during the financial year/period.

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

 4. The Company and its Subsidiaries does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period/year in the tax

 5. The Company has not been declared a willful defaulter by any bank or other lender (as defined under the Companies Act, 2013), in accordance with the guidelines on willful defaulters

 6. The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken

 7. There is no revaluation made by the Company in any of the reported financials years.

 8. Company has not purchases its own shares out of free reserves or securities premium account

 9. The Financial Statements of a company comply with the accounting standards referred in Section 129(1)

 10. Corporate Social Responsibility (CSR) related provisions are not applicable on the company during the financial year

For HRJ & Associates O **Chartered Accountants** ICAI Firm Registration

CA Hitesh Jain

Partner M. No. -123000

Place: Mumbai

SSO FRN 138235W RED ACCOU

For and on behalf of the Board of Director SAFECURE SERVICES LIMITED CIN: U93030MH2012PLC237385

SHAILENDRA MAHESH PANDEY (MANAGING DIRECTOR) (DIN.06403434)

REVATI RAMAN SHARMA

(CFO)

1 langy RANJU SHAILENDRA PANDEY (EXECUTIVE DIRECTOR) (DIN.06479693)

GOVIND CHHABRA (COMPANY SECRETARY)