

HIMALAYAN HELI SERVICES LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[400100] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	HIMALAYAN HELI SERVICES LIMITED	
Corporate identity number	U63040DL1998PLC094836	
Permanent account number of entity	AAACH7948D	
Address of registered office of company	104, FIRST FLOOR M G BHAWAN-1, 7, LOCAL SHOPPING CENTRE, MADANGIR, South Delhi, NEW DELHI, Delhi, India, 110062	
Type of industry	Commercial and Industrial	
Registration date	06/07/1998	
Category/sub-category of company	Company limited by shares and Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	152	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	05/09/2025	
Period covered by financial statements	12	12
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	www.himalayanheli.com.	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8802
Description of product or service category	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT
Turnover of product or service category	13,215.77
Highest turnover contributing product or service (ITC 8 digit) code	88021100
Description of product or service	HELICOPTERS OF AN UNLADEN
Turnover of highest contributing product or service	13,215.77

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]****..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1
	01/04/2024 to 31/03/2025
Name of related party	World Expeditions (India) Private Limited
Nature of related party relationship	Holding company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	World Expeditions (India) Private Limited
Nature of related party relationship	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Transportation Charges and Rent Paid
Duration of material contracts/arrangements/transactions with related party	Ongoing
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes

Details of directors signing board report [Table]**..(1)**

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

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Harsh	Tsering
Middle name of director	Vardhan	Wangchuk
Last name of director	Sharma	Shamshu
Designation of director	Director	Managing Director
Director identification number of director	00052879	00052931
Date of signing board report	05/09/2025	05/09/2025

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year, the Company has not transferred any amount to General Reserves.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (6) [See below]
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There are no material changes and commitments affecting the financial position of your Company between the end of the financial year 2024-25 and the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/09/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (12) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	During the financial year under review, there was no change in the nature of the business carried out by the Company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (16) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (17) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (18) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (19) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There is no such order impacting on the Company's operations.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (20) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (21) [See below]
Number of meetings of board	13

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

Dear Members,

Your directors are pleased to present this 27th Annual Report of Himalayan Heli Services Limited ("the Company") along with the Audited Financial Statements of the Company for the financial year ended 31st March 2025.

FINANCIAL PERFORMANCE OF THE COMPANY

The Company's financial performance for the financial year ended 31st March 2025, as compared to the previous financial year ended 31st March 2025 is summarized below:

Particulars	FY 2024-25 (Amount in Lakhs)	FY 2023-24 (Amount in Lakhs)
Revenue from Operations	13,215.77	11,484.86
Other Income	26.58	20.95
Total Income	13,242.35	11,505.81
Employee Benefit Expenses	1,414.67	1,895.08
Other Expenses	9,747.29	7,985.61
Total Expenses	11161.96	9,880.69
EBIDTA	2080.39	1,625.12
Finance Cost	258.42	343.04
Depreciation and Amortization Expense	511.45	493.49
Profit before exceptional items and tax	1310.52	788.58
Exception Items	189.79	0.00
Profit before tax	1120.73	788.58
Current Tax	342.11	37.86
Deferred tax	404.26	75.61
Profit for the Period	374.36	675.11

BUSINESS PERFORMANCE OVERVIEW

During financial year 2024-25 (FY'25), your Company has shown an increase in total revenue by INR 1736.54 (In Lakhs). The Company has earned a net profit of INR 374.36 as compared to a profit of INR 675.11 in the previous year.

BUSINESS OVERVIEW AND THE STATE OF AFFAIRS

The Company is engaged in the promotion, organization, and management of a diverse range of tourism-related activities. Our offerings encompass both independent and guided tours, adventure excursions, wildlife safaris.

We pride ourselves on delivering unique and memorable experiences, including specialized services such as heli-skiing tours and the operation of air shuttle and helicopter services at prominent pilgrimage destinations. These include Mata Vaishno Devi, Shri Amarnath Yatra, Shri Kedarnath Yatra, Machail Mata Yatra, and several other spiritually and culturally significant locations across North India.

In addition to our tourism services, the Company also undertakes geophysical surveys, offering critical support to sectors such as infrastructure development, mining, and resource exploration.

During the year, the Board, in their meeting held on 25th June 2024, has proposed to adopt new set of Memorandum of Association and Article of Association, subject to the approval of the Members of the Company, in the Extra-Ordinary General Meeting and other regulatory authorities. The Members of the Company have passed a special resolution to adopt new set of Memorandum of Association and Article of Association in their Extra Ordinary General Meeting held on July 25, 2024.

During the year, the Members of your Company have passed ordinary resolution to increase Authorized Share Capital of the Company to INR 18,00,00,000/- (Rupees Eighteen Crore only) divided into (One Crore Eighty Lakh) Equity Share of Rs. 10 each (Rupees Ten only) subject to the approval of necessary regulatory authorities.

In pursuit of expanding the Company's business operations and enhancing public confidence, the Members of the Company passed a special resolution to convert the status of the Company from a Private Limited Company to a Public Limited Company. The Company has obtained all necessary approvals from the relevant regulatory authorities, including the Ministry of Corporate Affairs (MCA). The change in status has been formalized through the issuance of a new Certificate of Incorporation dated 08th October 2024.

Further, the Board wishes to inform that, the Members of your Company has passed Special resolution for alteration pf the Object Clause by adding new sub-clause in Memorandum of Association in an Extra-Ordinary General Meeting held on 28th March, 2025.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

The Directors remain optimistic about the future prospects of the Company and are confident that the business will deliver improved performance with increased revenue in the coming financial year. The Company continues to build on its existing strengths and strategic initiatives to drive growth.

During the year under review, there was no change in the nature of the business activities of the Company.

ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the draft Annual Return as on March 31, 2025 on its website at www.himalayanheli.com.

NUMBER OF MEETINGS OF THE BOARD

During the financial year under review, 13 (Thirteen) Board Meetings were held. The intervening gap between consecutive meetings was not more than one hundred and twenty (120) days as prescribed by the Companies Act, 2013 and applicable provisions.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134 (3)(c) and 134(5) of the Act, your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them, state and confirm that:

In the preparation of the Annual Accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
the accounting policies selected and applied are consistent and the judgements and estimates made are reasonable as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date;
proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
the annual financial statements for the year ended March 31, 2025 are prepared on a going concern basis;
the internal financial controls to be followed by the Company and that such systems are adequate and are operating effectively; and
the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

STATUTORY AUDITORS AND AUDITOR'S REPORT

At the 43rd AGM held on 30th September, members had appointed M/s. Kapish Jain & Associates, Chartered Accountants (Firm No. 022743N), as Statutory Auditors of the Company for a period of 5 (Five) consecutive years till the conclusion of the Annual General Meeting to be held for the financial year 2028-29.

The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks. Statutory Auditor has confirmed their eligibility and peer review status under ICAI norms.

DETAILS OF FRAUD AS PER AUDITOR'S REPORT

During the year under review, the Auditors have not reported any fraud or such matters as provided under Section 143(12) of the Companies Act.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, along with the relevant notes to the accounts and accounting policies, are self-explanatory and do not require any further explanation required under section 134(3)(f), during the financial year under review.

CHANGE IN THE NATURE OF BUSINESS

During the financial year under review, there was no change in the nature of the business carried out by the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, Mr. Tsering Wangchuk Shamshu was appointed as the Managing Director of the Company and Mr. Harsh Vardhan Sharma was appointed as Chairman-Director of the Company in the Annual General Meeting held on 30 September 2024.

The Company has appointed Mr. Mukesh, Ms. Pooja Kapoor and Ms. Shikha Jain as Independent Directors of the Company who have given their declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Changes in Key Managerial Personnel: During the year under review, Ms. Shruti, Company Secretary (CS) resigned from the service on October 15, 2024.

The Board of Directors has appointed Mr. Dinesh Khanna as the Chief Financial Officer (CFO) w.e.f., October 16, 2024.

The Board of Directors has also appointed Ms. Nandita Singh as the Company Secretary (CS) w.e.f., October 16, 2024.

Your Company believes that a strong Board is imperative to create a culture of leadership to provide a long-term vision and policy approach to improve the quality of governance.

Composition of the Board of Directors

During the year under review, there were no changes to the composition of the Board of directors. As on March 31, 2025, the Company has four Directors. The composition of the Board of Directors is as under:

Name of the Director/ KMP	Designation/Change in Designation
Mr. Harsh Vardhan Sharma	Chairman-Director
Mr. Tsering Wangchuk Shamshu	Managing Director
Mr. Stanzin losal Shamshu	Executive Director
Mr. Shreyansh Sharma	Executive Director
Mr. Mukesh	Independent Director
Ms. Pooja Kapoor	Independent Director
Ms. Shikha Jain	Independent Director

Induction, Re-Appointment and Resignation

During the reporting period, Mr. Tsering Wangchuk Shamshu was appointed as the Managing Director of the Company and Mr. Harsh Vardhan Sharma was appointed as Chairman-Director of the Company in the Annual General Meeting held on 30 September 2024.

The Company has appointed Mr. Mukesh, Ms. Pooja Kapoor and Ms. Shikha Jain as Independent Directors of the Company, on 25 March, 2025, who have given their declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

A Statement of Declaration by an Independent Director(s) and re- appointment, if any

All Independent Directors of the Company have given declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Formal Annual Evaluation

The Board adopted a formal mechanism for evaluating its performance as well as that of its Committees and individual Directors, including the Chairperson of the Board for the FY 2024-25. A detailed questionnaire was prepared on 'Guidance Note on Board Evaluation' and was approved by the Nomination and Remuneration Committee ("NRC"). The results of the evaluation showed high level of commitment and engagement of the Board, its various Committees and individual Directors. The recommendations arising from the evaluation process were discussed at the Independent Directors' meeting held on March 28, 2025 and also at the NRC meeting and Board meeting held on April 24, 2025. The suggestions were considered by the Board to optimize the effectiveness and functioning of the Board and its Committees.

COMMITTEES OF THE BOARD

The Board of Directors have the following Committees:

AUDIT COMMITTEE

The Company has constituted Audit Committee on 25 March 2025.

NOMINATION AND REMUNERATION COMMITTEE

The Company constituted Nomination & Remuneration on 25 March 2025.

STAKEHOLDER RELATIONSHIP COMMITTEE

The Company has constituted Stakeholder Relationship Committee on 25 March 2025.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

The Company constituted Corporate Social Responsibility Committee on 25 March 2025.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not made any Investment, given guarantee and securities during the financial year under review. Therefore, the provisions of Section 186 of Companies Act, 2013 are not required to be complied with.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the financial year under review, the Company had not entered any contract / arrangement/ transaction with related parties which could be considered material for which shareholders' approval is required in accordance with provisions of the Companies Act, 2013.

All contracts/ arrangements entered with Related Parties in terms of Section 188 of the Companies Act, 2013 were in the ordinary course of business and on an arm's Length basis.

The disclosure in Form AOC-2 (Annexure-1) in terms of Section 134 of Companies Act, 2013 is annexed with the Report.

TRANSFER TO RESERVE

During the year, the Company has not transferred any amount to General Reserves.

DIVIDEND

In view of current and expected foreseeable growth opportunities, the Board intends to retain the financial resources of the Company and therefore, finds it prudent not to propose any dividend for the year under reporting.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid during previous seven financial years.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT

There are no material changes and commitments affecting the financial position of your Company between the end of the financial year 2024-25 and the date of this report.

SHARE CAPITAL

Authorized Share Capital

During the financial year under review the Authorized Share Capital of the Company stands at INR 18,00,00,000/- (Rupees Eighteen Crore only) as on March 31, 2025.

The Members of your Company have passed ordinary resolution to increase Authorized Share Capital of the Company to INR 18,00,00,000/- (Rupees Eighteen Crore only) divided into (One Crore Eighty Lakh) Equity Share of Rs. 10 each (Rupees Ten only) subject to the approval of necessary regulatory authorities.

Issue of Equity Shares with or without differential rights

During the year under review, the Company has issued 11,04,900 (Eleven Lakhs Four Thousand Nine Hundred only) Fully paid-up Equity Shares having Face Value of INR 10/- each. Thus, the Paid-Up share Capital was increased to INR 11,10,49,000/-.

Issue of Sweat Equity Shares

During the year under review, the Company has not issued any type of Sweat Equity Shares.

Issue of Employee Stock Options

During the year under review, the Company has not issued any type of Employee Stock Options.

DEMATERIALIZATION

In the Board Meeting held on 16th August 2024, the Board of Directors has passed resolution to dematerialize the Security of the Shareholder and to obtain International Security Identification Number (ISIN) from Central Depository Services (India) Limited (CDSL) and National Security Depository Limited (NSDL). The Company has made all necessary arrangements including execution of documents, making applications for the allotment of the ISIN, ensuring compliance with the regulatory requirements for dematerialization.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure- 2".

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Board of Directors is responsible for implementing the Company's Risk Management Policy and for the continuous monitoring and evaluation of risks. This responsibility is carried out through the application of appropriate methodologies, processes, and systems. To ensure effective management, the Company has delegated this task to the heads of its respective verticals, who are tasked with identifying, assessing, handling, monitoring, and reporting on risks. Additionally, the Company's assets are adequately insured against various risks, including fire, riots, earthquake, terrorism, loss of profits, and any other risks deemed necessary by management.

THE 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

There is no such order impacting on the Company's operations.
CORPORATE SOCIAL RESPONSIBILITY

The Corporate Social Responsibility Committee comprises of Mr. Stanzin Losal Shamshu, Executive Director, as the Chairperson, Mr. Mukesh, Independent Director and Mr. Harsh Vardhan Sharma, Executive Director as the Members. Your Company has formulated a policy on CSR. The detailed Annual Report on CSR activities as required under Companies (Corporate Social Responsibility Policy) Rules, 2014 is attached as an 'Annexure 3' forming part of this report.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

As on March 31, 2025, the Company does not have any Subsidiary Company, Joint Venture or Associate Company. Further, the Company have one Holding Company i.e., "World Expeditions (India) Private Limited".

THE NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR

There were no subsidiaries, joint ventures, or associates that were established or discontinued during the year under review.

DEPOSITS

The Company, being a public limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Internal financial controls of the Company are commensurate with the nature and size of business operations.

Your directors are of the view that there are adequate policies and procedures in place in the Company to ensure:

The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and

Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material impact on the financial statements.

SECRETARIAL AUDITOR

In accordance with the provisions of Section 204 of the Companies Act, 2013, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the appointment of a Secretarial Auditor is not applicable to the Company, under the financial year under review.

INTERNAL AUDIT

During the year under review, the Company was not required to conduct an internal audit in accordance with the provisions of Section 138 of the Companies Act, 2013.

DISCLOSURE ABOUT COST AUDIT

Maintenance of Cost Audit Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained.

SECRETARIAL STANDARDS

The Company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Companies Secretaries of India.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company has adopted a Nomination and Remuneration Policy on Directors' Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters as provided under Section 178(3) of the Companies Act, 2013.

POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, and the rules framed thereunder, your Company has implemented a comprehensive Anti-Sexual Harassment Policy and established Internal Complaints Committees (ICC) at all relevant locations across India. These Committees are empowered to address and resolve complaints of sexual harassment. Each ICC comprises an external member with relevant expertise and is chaired by a senior female employee.

Your Company maintains a zero-tolerance policy towards sexual harassment in the workplace. To reinforce this commitment, the ICCs actively conduct awareness programmes on sexual harassment prevention. Additionally, all employees must complete mandatory POSH (Prevention of Sexual Harassment) training and certification to enhance sensitivity and awareness.

Further, the details of complaints/cases under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 as on 31st March, 2025 are as follows:

Number of Complaints of sexual harassment received in the year: NIL;

Number of Complaints disposed off during the year: NA and;

Number of cases pending for more than ninety days: NA

A STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

Pursuant to Section 149(6) of the Companies Act, 2013 all the Independent Directors of the company have submitted their disclosure to the board that they have complied with all the requirements as stipulated in the abovementioned provisions. All the Independent Directors have confirmed that they have registered with the data bank of Independent Directors maintained by Indian Institute of Corporate Affairs in accordance with the provisions of Section 150 of the Act. In the opinion of the Board, Independent Directors of the Company possess necessary expertise, integrity and experience in their respective fields.

PARTICULARS OF EMPLOYEES

Your Company has complied with the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Your Company has 135 employees as on March 31, 2025.

DETAILS OF APPLICATION/ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor are any proceedings pending under the Insolvency and Bankruptcy Code, 2016 during the financial year under review.

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

As the Company has not made any one-time settlements during the year under review, no disclosure is required in this regard.

WHISTLE BLOWER POLICY/VIGIL MECHANISM

Pursuant to provisions of the Section 177(9) of the Act, the Company has established a vigil mechanism/ Whistle Blower Policy and oversees through the committee, the genuine concerns expressed by the Employees, Directors and other Stakeholders.

The company's robust Vigil Mechanism policy encourages employees and other stakeholders to report genuine concerns without fear of victimization. This includes reporting any instances of fraud, noncompliance with laws, rules, and regulations. Our company strongly promotes a zero-tolerance approach to fraud and misconduct.

The Company has also provided adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the Chairman of the Audit Committee on reporting issues concerning the interests of employees and the Company. The Whistle Blower policy as approved by the Board.

OTHER DISCLOSURES

During the year under review, in accordance with the Maternity Benefit Act, 1961 and the Maternity Benefit (Amendment) Act, 2017, the Company continues to ensure a supportive and inclusive work environment for all women employees. The Company affirms compliance with legal provisions relating to Maternity benefits.

ACKNOWLEDGMENTS

Your Directors are highly grateful for all the guidance, support and assistance received from the Government of India, Governments of various states in India, concerned Government Departments, Statutory Authorities and Banks. Your Directors thank all the esteemed shareholders, customers, vendors, audience and business associates for their faith, trust and confidence reposed in your Company. Your Directors also wish to place on record their sincere appreciation for the dedicated efforts and consistent contribution made by the employees at all levels, to ensure that your Company continues to grow and excel. For and on behalf of the Board

For Himalayan Heli Services Limited

Harsh Vardhan Sharma	Tsering Wangchuk Shamshu
Director	Managing Director
DIN: 00052879	DIN: 0052931
Add: C-1/45, First Floor Sector-36	Add: C-3/150 Sector-36
Noida, Gautam Buddha Nagar-201301	Noida, Gautam Buddha Nagar-201301
Uttar Pradesh, INDIA	Uttar Pradesh, INDIA

September 05, 2025
New Delhi

ANNEXURE- 1
FORM-AOC-2

Form for Disclosure of particulars of contracts/arrangements entered by the company with Related Parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not on an Arm's length basis.

Sl. No.	Particulars	Details
(a)	Name (s) of the related party & nature of relationship	N.A.
(b)	Nature of contracts/arrangements/transaction	N.A.
(c)	Duration of the contracts/arrangements/transaction	N.A.
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
(e)	Justification for entering into such contracts or arrangements or transactions.	N.A.
(f)	Date of approval by the Board	N.A.
(g)	Amount paid as advances, if any	N.A.
(h)	Date on which the special resolution was passed in General Meeting as required under first proviso to Section 188	N.A.

2. Details of contracts or arrangements or transactions on an Arm's length basis.

Name of the related party	Nature of Relationship	Nature of Contract/ Arrangement	Duration of the Contract
World Expeditions (India) Private Limited	Holding Company	Transportation Charges	Ongoing
World Expeditions (India) Private Limited	Holding Company	Rent paid	Ongoing

For Himalayan Heli Services Limited

Harsh Vardhan Sharma
Director
DIN: 00052879
Add: C-1/45, First Floor Sector-36
Noida, Gautam Buddha Nagar-201301
Uttar Pradesh, INDIA

Tsering Wangchuk Shamshu
Managing Director
DIN: 0052931
Add: C-3/150 Sector-36
Noida, Gautam Buddha Nagar-201301
Uttar Pradesh, INDIA

September 05, 2025
New Delhi

ANNEXURE-2

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 forming part of the Report of the Directors

(A) Conservation of energy-

- (i) The steps taken or impact on conservation of energy: Nil.
- (ii) The steps taken by the company for utilizing alternate sources of energy: NIL
- (iii) The capital investment on energy conservation equipment: NIL

(B) Technology absorption-

- (i) The efforts made towards technology absorption: NIL
- (ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-: NIL
- (iv) The expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgoings:

The Company has foreign exchange expenditure of INR 3596.57 (In Lakhs) during 2024-2025 as compared to the foreign exchange expenditure of INR 3544.08 (In Lakhs) in the previous year, 2023-2024. Further the Company earned No foreign exchange during 2024-25 as compared to foreign exchange earning of Rs. 2.19 (In Lakhs) in the previous year 2023-24.

For Himalayan Heli Services Limited

Harsh Vardhan Sharma	Tsering Wangchuk Shamshu
Director	Managing Director
DIN: 00052879	DIN: 0052931
Add: C-1/45, First Floor Sector-36	Add: C-3/150 Sector-36
Noida, Gautam Buddha Nagar-201301	Noida, Gautam Buddha Nagar-201301
Uttar Pradesh, INDIA	Uttar Pradesh, INDIA

September 05, 2025
New Delhi

[Annexure -3]

ANNUAL REPORT ON CSR ACTIVITIES

Brief outline on CSR Policy of the Company.

Corporate Social Responsibility ("CSR") at Himalayan Heli Services Limited is the commitment of businesses to contribute to sustainable economic development by working with the employees, their families, the local community, and society at large to improve their lives in ways that are good for business and for its development. In compliance with the provisions of Section 135 of the Companies Act, 2013 (the "Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has taken the following steps:

Adoption of CSR Policy

While implementing CSR activities, the Company shall give priority to the area around its local limits.

The Committee approved the following CSR activities which are in line with Schedule VII to the Act: (a) Health & Sanitation

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Stanzin Losal Shamshu	Executive Director	1	1
2	Mukesh	Independent Director	1	1
3	Harsh Vardhan Sharma	Executive Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. Not Applicable

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
	Total		

6. Average net profit of the company as per section 135(5).

7. (a) Two percent of average net profit of the company as per section 135(5)

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (7a+7b-7c).

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

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)
---	-------------------------

Total Amount transferred to Unspent CSR Account as per section 135(6).			Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).	
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(b) Details of CSR amount spent against ongoing projects for the financial year: NA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State.	District.	Name	CSR Registration number.							
1.										
2.										
3.										
Total										

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
State.	District.	Name.	CSR registration number.				
1.	Girls and Children	Strengthening Health of Women, Adolescent	1 Yes	Delhi-NCR	750000	Yes	Jan Kalyan Gramodyog Seva Ashram
2.							CSR00076684

Relative amount at the end of Funding Financial (in Rs.)	Status of the project - Completed /Ongoing.
---	--

acquired through CSR spent in the

red, their address etc.: NA

f the capital asset).: NA

r section 135(5). NA

Textual information (2)

Description of state of companies affair

The Company is engaged in the promotion, organization, and management of a diverse range of tourism-related activities. Our offerings encompass both independent and guided tours, adventure excursions, wildlife safaris. We pride ourselves on delivering unique and memorable experiences, including specialized services such as heli-skiing tours and the operation of air shuttle and helicopter services at prominent pilgrimage destinations. These include Mata Vaishno Devi, Shri Amarnath Yatra, Shri Kedarnath Yatra, Machail Mata Yatra, and several other spiritually and culturally significant locations across North India. In addition to our tourism services, the Company also undertakes geophysical surveys, offering critical support to sectors such as infrastructure development, mining, and resource exploration. During the year, the Board, in their meeting held on 25th June 2024, has proposed to adopt new set of Memorandum of Association and Article of Association, subject to the approval of the Members of the Company, in the Extra-Ordinary General Meeting and other regulatory authorities. The Members of the Company have passed a special resolution to adopt new set of Memorandum of Association and Article of Association in their Extra Ordinary General Meeting held on July 25, 2024. During the year, the Members of your Company have passed ordinary resolution to increase Authorized Share Capital of the Company to INR 18,00,00,000/- (Rupees Eighteen Crore only) divided into (One Crore Eighty Lakh) Equity Share of Rs. 10 each (Rupees Ten only) subject to the approval of necessary regulatory authorities. In pursuit of expanding the Company's business operations and enhancing public confidence, the Members of the Company passed a special resolution to convert the status of the Company from a Private Limited Company to a Public Limited Company. The Company has obtained all necessary approvals from the relevant regulatory authorities, including the Ministry of Corporate Affairs (MCA). The change in status has been formalized through the issuance of a new Certificate of Incorporation dated 08th October 2024. Further, the Board wishes to inform that, the Members of your Company has passed Special resolution for alteration pf the Object Clause by adding new sub-clause in Memorandum of Association in an Extra-Ordinary General Meeting held on 28th March, 2025.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

In view of current and expected foreseeable growth opportunities, the Board intends to retain the financial resources of the Company and therefore, finds it prudent not to propose any dividend for the year under reporting.

Textual information (4)

Details regarding energy conservation

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure- 2".

Textual information (5)

Details regarding technology absorption

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure- 2".

Textual information (6)

Details regarding foreign exchange earnings and outgo

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure- 2".

Textual information (7)

Disclosures in director's responsibility statement

Pursuant to the provisions of Section 134 (3)(c) and 134(5) of the Act, your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them, state and confirm that: a) In the preparation of the Annual Accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same; b) the accounting policies selected and applied are consistent and the judgements and estimates made are reasonable as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date; c) proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) the annual financial statements for the year ended March 31, 2025 are prepared on a going concern basis; e) the internal financial controls to be followed by the Company and that such systems are adequate and are operating effectively; and f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (8)

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

The Company has not made any Investment, given guarantee and securities during the financial year under review. Therefore, the provisions of Section 186 of Companies Act, 2013 are not required to be complied with.

Textual information (9)

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

During the financial year under review, the Company had not entered any contract / arrangement/ transaction with related parties which could be considered material for which shareholders' approval is required in accordance with provisions of the Companies Act, 2013.

All contracts/ arrangements entered with Related Parties in terms of Section 188 of the Companies Act, 2013 were in the ordinary course of business and on an arm's Length basis.

The disclosure in Form AOC-2 (Annexure-1) in terms of Section 134 of Companies Act, 2013 is annexed with the Report.

Textual information (10)

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

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the draft Annual Return as on March 31, 2025 on its website at www.himalayanheli.com .

Textual information (11)

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

All Independent Directors of the Company have given declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Textual information (12)

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

The Company has adopted a Nomination and Remuneration Policy on Directors' Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters as provided under Section 178(3) of the Companies Act, 2013.

Textual information (13)

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

The Board of Directors is responsible for implementing the Company's Risk Management Policy and for the continuous monitoring and evaluation of risks. This responsibility is carried out through the application of appropriate methodologies, processes, and systems. To ensure effective management, the Company has delegated this task to the heads of its respective verticals, who are tasked with identifying, assessing, handling, monitoring, and reporting on risks. Additionally, the Company's assets are adequately insured against various risks, including fire, riots, earthquake, terrorism, loss of profits, and any other risks deemed necessary by management.

Textual information (14)

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

The Corporate Social Responsibility Committee comprises of Mr. Stanzin Losal Shamshu, Executive Director, as the Chairperson, Mr. Mukesh, Independent Director and Mr. Harsh Vardhan Sharma, Executive Director as the Members. Your Company has formulated a policy on CSR. The detailed Annual Report on CSR activities as required under Companies (Corporate Social Responsibility Policy) Rules, 2014 is attached as an 'Annexure 3' forming part of this report.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

The Company's financial performance for the financial year ended 31 st March 2025, as compared to the previous financial year ended 31 st March 2025 is summarized below:

Particulars	FY 2024-25 (Amount in Lakhs)	FY 2023-24 (Amount in Lakhs)
Revenue from Operations	13,215.77	11,484.86
Other Income	26.58	20.95
Total Income	13,242.35	11,505.81
Employee Benefit Expenses	1,414.67	1,895.08
Other Expenses	9,747.29	7,985.61
Total Expenses	11161.96	9,880.69
EBIDTA	2080.39	1,625.12
Finance Cost	258.42	343.04
Depreciation and Amortization Expense	511.45	493.49
Profit before exceptional items and tax	1310.52	788.58
Exception Items	189.79	0.00
Profit before tax	1120.73	788.58
Current Tax	342.11	37.86
Deferred tax	404.26	75.61
Profit for the Period	374.36	675.11

Textual information (16)

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

During the year under review, Mr. Tsering Wangchuk Shamshu was appointed as the Managing Director of the Company and Mr. Harsh Vardhan Sharma was appointed as Chairman-Director of the Company in the Annual General Meeting held on 30 September 2024.

The Company has appointed Mr. Mukesh, Ms. Pooja Kapoor and Ms. Shikha Jain as Independent Directors of the Company who have given their declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Changes in Key Managerial Personnel: During the year under review, Ms. Shruti, Company Secretary (CS) resigned from the service on October 15, 2024.

The Board of Directors has appointed Mr. Dinesh Khanna as the Chief Financial Officer (CFO) w.e.f., October 16, 2024. The Board of Directors has also appointed Ms. Nandita Singh as the Company Secretary (CS) w.e.f., October 16, 2024.

Your Company believes that a strong Board is imperative to create a culture of leadership to provide a long-term vision and policy approach to improve the quality of governance.

Textual information (17)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

As on March 31, 2025, the Company does not have any Subsidiary Company, Joint Venture or Associate Company. Further, the Company have one Holding Company i.e., "World Expeditions (India) Private Limited".

Textual information (18)

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

The Company, being a public limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable.

Textual information (19)

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

The Company, being a public limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable.

Textual information (20)

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

Internal financial controls of the Company are commensurate with the nature and size of business operations.

Your directors are of the view that there are adequate policies and procedures in place in the Company to ensure:

The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and

Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material impact on the financial statements.

Textual information (21)

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

The Company has adopted a Nomination and Remuneration Policy on Directors' Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters as provided under Section 178(3) of the Companies Act, 2013.

[400200] Disclosures - Auditors report**Details regarding auditors [Table]****..(1)**

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Kapish Jain & Associates
Name of auditor signing report	AMIT KUMAR MADHESHIA
Firms registration number of audit firm	022743N
Membership number of auditor	521888
Address of auditors	504, B-Wing Statesman House , 148, Barakhamba Road, New Delhi-110001
Permanent account number of auditor or auditor's firm	XX-XX-XX-047M
SRN of form ADT-1	N11685195
Date of signing audit report by auditors	05/09/2025
Date of signing of balance sheet by auditors	05/09/2025

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (22) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (23) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (24) [See below]	
Disclosure in auditors report relating to inventories	Textual information (25) [See below]	
Disclosure in auditors report relating to loans		Textual information (26) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (27) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (28) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (29) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (31) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (32) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (33) [See below]	
Disclosure in auditors report relating to managerial remuneration	As per attached auditor's report	
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and the Nidhi Rules, 2015 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (34) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (35) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (36) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1935. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

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

	01/04/2024 to 31/03/2025
Disclosure in auditor's report explanatory [TextBlock]	Textual information (37) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (22)

Disclosure in auditors report relating to fixed assets

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (B) The Company does not own any intangible assets during the year. Accordingly reporting under clause 3(i)(a)(B) of the order is not applicable to the Company. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company. (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (55 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

Textual information (23)

Disclosure relating to physical verification and material discrepancies of fixed assets

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.

Textual information (24)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company

Textual information (25)

Disclosure in auditors report relating to inventories

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

Textual information (26)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned a working capital limit in excess of Rs 5 crore by bank or financial institution based on the security of current assets during the year. Accordingly, reporting under clause 3(ii)(b) of the Order are not applicable.

Textual information (27)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

Textual information (28)

Disclosure in auditors report relating to deposits accepted

In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2015 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to maintenance of cost records

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

Textual information (30)

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

(a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the period-end for a period of more than six months from the date they became payable except Income tax and TDS liability including interest and late fees thereon amounting to Rs. 0.80 lakhs.

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2025 on account of disputes are given below:

Sr.No.	Nature of Statutory Dues	Period to which the amount relates	Forum where Dispute is pending	Unpaid Amount (in Rs. Lacs)
1	Service Tax	FY 2008-14	Reappeal at CESTAT	91.44
	FY 2014-15 Appeal at CESTAT	0.10		
	FY 2015-16 Appeal at CESTAT	79.01		
	FY 2016-17 Appeal at CESTAT	306.12		
	FY 2017-18 Appeal at CESTAT	176.35		
2	GST	FY 2017-18	Joint Commissioner of CGST (Appeals)	130.63
	FY 2018-19 Joint Commissioner of CGST (Appeals)	414.13		
	FY 2019-20 Joint Commissioner of CGST (Appeals)	230.94		
	FY 2017-23 High Court of Jammu and Kashmir and Ladakh at Jammu (Writ Petition)	6,529.86		

Textual information (31)

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

(a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender during the year. (b) According to the information and explanations given to us including confirmations received from banks and financial institution, representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution. (c) In our opinion and according to the information and explanations given to us, the term loan obtained by the Company have been applied for the purpose for which the loans were obtained. (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes. (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries. (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiary companies.

Textual information (32)

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

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

Textual information (33)

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

(a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit. (b) No report under section 153(12) of the Act has been filed with the Central Government for the period covered by our audit.

Textual information (34)

Disclosure in auditors report relating to transactions with related parties

In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with section 177 and 188 of the Act, where applicable. The details of such related party transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standard

Textual information (35)

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

The Company has not made any preferential allotment of shares or issued any convertible debentures during the year. However, the Company has issued 11,04,900 equity shares by way of private placement during the year. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the requirements of Section 42 of the Act and the rules framed thereunder in respect of the said private placement.

Textual information (36)

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

According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

Textual information (37)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Himalayan Heli Services Limited
(Formerly known as Himalayan Heli Services Private Limited)
Report on the Audit of the Financial Statements
Opinion

We have audited the accompanying financial statements of Himalayan Heli Services Limited ("the Company") which comprises the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2025 and profit and its cash flows for the year ended on that date.

Basis for Opinion

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

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. We have determined that there are no key audit matters to be communicated in our report.

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

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

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

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

The Director's report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Managements and Board of Director's Responsibilities for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of 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 standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India. 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 of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Financial Statements 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 the Management and Board of Directors.

Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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, based on our audit we report, to the extent applicable that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account .

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in the "Annexure B" .

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

The Company has disclosed the impact of pending litigations on its financial position in its financial statements;

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2025;

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

The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the

Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (a) and (b) above contain any material mis-statement.

The Company has not declared or paid any dividend during the year ended 31 March 2025.

Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording Audit Trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with in addition to this audit trail has been preserved by the company as per statutory requirements for record retention.

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

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

For Kapish Jain & Associates,
Chartered Accountants
Firm's Registration No.: 022743N

CA AMIT KUMAR MADHESHA
Partner
Membership No.: 521888
UDIN:25521888BMITWL6218
Place : New Delhi
Date : September 05, 2025

Annexure A referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" section of the Independent Auditor's Report of even date to the members of Himalayan Heli Services Limited (Formerly known as Himalayan Heli Services Private Limited) on the financial statements for the year ended 31 March 2025

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment .

(B) The Company does not own any intangible assets during the year. Accordingly reporting under clause 3(i)(a)(B) of the order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (55 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

(ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned a working capital limit in excess of Rs 5 crore by bank or financial institution based on the security of

current assets during the year. Accordingly, reporting under clause 3(ii)(b) of the Order are not applicable .

iii) During the year in ordinary course of business, the Company has not made investment in the subsidiary companies, associates and other companies. Further the company has not made any investment, provided guarantee or security secured or unsecured to companies, firms, limited liability partnerships or any others parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

(v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2015 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

(vi) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

(vii) (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the period-end for a period of more than six months from the date they became payable except Income tax and TDS liability including interest and late fees thereon amounting to Rs. 0.80 lakhs.

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2025 on account of disputes are given below:

Sr.No.	Nature of Statutory Dues	Period to which the amount relates	Forum where Dispute is pending	Unpaid Amount (in Rs. Lacs)
1	Service Tax	FY 2008-14	Reappeal at CESTAT	91.44
FY 2014-15	Appeal at CESTAT	0.10		
FY 2015-16	Appeal at CESTAT	79.01		
FY 2016-17	Appeal at CESTAT	306.12		
FY 2017-18	Appeal at CESTAT	176.35		
2	GST	FY 2017-18	Joint Commissioner of CGST (Appeals)	130.63
FY 2018-19	Joint Commissioner of CGST (Appeals)	414.13		
FY 2019-20	Joint Commissioner of CGST (Appeals)	230.94		
FY 2017-23	High Court of Jammu and Kashmir and Ladakh at Jammu (Writ Petition)	6,529.86		

(viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (53 of 1961) which have not been recorded in the books of accounts during the year.

(ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us including confirmations received from banks and financial institution, representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution.

(c) In our opinion and according to the information and explanations given to us, the term loan obtained by the Company have been applied for the purpose for which the loans were obtained.

In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries .

(f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiary companies .

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

(b) The Company has not made any preferential allotment of shares or issued any convertible debentures during the year. However, the Company has issued 11,04,900 equity shares by way of private placement during the year. According to the information and explanations

given to us and on the basis of our examination of the records of the Company, the Company has complied with the requirements of Section 42 of the Act and the rules framed thereunder in respect of the said private placement.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

No report under section 153(12) of the Act has been filed with the Central Government for the period covered by our audit.

(xii) The Company is not a Nidhi Company and the Nidhi Rules, 2015 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with section 177 and 188 of the Act, where applicable. The details of such related party transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standard

(xiv) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company is not required to have an internal audit system under section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.

(xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1935. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

(xviii) There has been resignation of the previous statutory auditor for the year. As an incoming auditor, we have examined the issues, objections or concerns stated by the outgoing auditor and its effects on financials of company if any have been considered;

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

(xx) As disclosed by management in note 36 of the financial statements and as verified by us, the gross amount required to be spent by company towards Corporate Social Responsibility (CSR) during the year has been duly spent during the year. Hence reporting under clause (xx)(a) and clause (xx)(b) of the Order is not applicable;

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

For Kapish Jain & Associates,
Chartered Accountants
Firm's Registration No.: 022743N

CA AMIT KUMAR MADHESHIA
Partner
Membership No.: 521888
UDIN:25521888BMITWL6218
Place : New Delhi
Date : September 05, 2025

[400500] Disclosures - Secretarial audit report

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

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,110.49	1,000	
Reserves and surplus	2,791.34	1,211	
Total shareholders' funds	3,901.83	2,211	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,808.07	1,093.04	
Deferred tax liabilities (net)	(A) 519.13	(B) 114.88	
Other long-term liabilities	22.1	18.69	
Long-term provisions	141.39	0	
Total non-current liabilities	2,490.69	1,226.61	
Current liabilities [Abstract]			
Short-term borrowings	1,457.63	915.71	
Trade payables	1,689.07	(C) 451.76	
Other current liabilities	1,697.8	958.15	
Short-term provisions	191.55	49.59	
Total current liabilities	5,036.05	2,375.21	
Total equity and liabilities	11,428.57	5,812.82	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,438.57	3,391.19	2,659.47
Intangible assets	0	0	
Tangible assets capital work-in-progress	960.42	0	
Total fixed assets	4,398.99	3,391.19	
Non-current investments	0	0	
Long-term loans and advances	3,388.19	285.21	
Other non-current assets	76	87.25	
Total non-current assets	7,863.18	3,763.65	
Current assets [Abstract]			
Current investments	0	0	
Inventories	447.15	291.17	
Trade receivables	1,269.85	255.79	
Cash and bank balances	800.37	276.5	
Short-term loans and advances	787.34	818.79	
Other current assets	260.68	406.92	
Total current assets	3,565.39	2,049.17	
Total assets	11,428.57	5,812.82	

Footnotes**(A)**

Deferred tax liabilities / (assets)

Particulars

As at

31 March 2025

Deferred tax liabilities in relation to (A):

Property, plant, equipments and intangible assets

584.85

Deferred tax assets in relation to (B):

Provision for employee benefits, allowed on cash basis

65.41

Unabsorbed depreciation and carried forward losses

-

Overdue payments to MSME vendors

0.31

Net deferred tax liabilities (A-B)

519.13

Provision for deferred tax liabilities/ (assets) during the year

Opening balance of deferred tax liability / (assets)

114.87

Add: Provision created / (reversed) for the year

404.26

Closing balance of deferred tax liabilities

519.13

(B)

Deferred tax liabilities / (assets)

Particulars

As at

31 March 2024

Deferred tax liabilities in relation to (A):

Property, plant, equipments and intangible assets

503.99

Deferred tax assets in relation to (B):	
Provision for employee benefits, allowed on cash basis	-
Unabsorbed depreciation and carried forward losses	389.11
Overdue payments to MSME vendors	-
Net deferred tax liabilities (A-B)	114.88
Provision for deferred tax liabilities/ (assets) during the year	
Opening balance of deferred tax liability / (assets)	39.26
Add: Provision created / (reversed) for the year	75.61
Closing balance of deferred tax liabilities	114.87

(C)

5. Trade Payables					
AS AT 31/03/2023					
i) MSME	-	-	-	-	-
ii) OTHERS	425.05	5.35	1.57	20.59	452.55
iii) Disputed Dues-MSME	-	-	-	-	-
iv) Disputed Dues-OTHERS	-	-	-	-	-
	425.05	5.35	1.57	20.59	452.55

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]****..(1)**

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HARSH	TSERING
Middle name of director	VARDHAN	WANGCHUK
Last name of director	SHARMA	SHAMSHU
Designation of director	Director	Managing Director
Director identification number of director	00052879	00052931
Date of signing of financial statements by director	05/09/2025	05/09/2025

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

	01/04/2024 to 31/03/2025
Name of company secretary	NANDITA SINGH
Permanent account number of company secretary	GECPS8677K
Date of signing of financial statements by company secretary	05/09/2025
Name of chief financial officer	DINESH KHANNA
Permanent account number of chief financial officer	AAFPK3013Q
Date of signing of financial statements by chief financial officer	05/09/2025

[100400] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	1,120.73	788.59	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	511.45	493.48	
Adjustments for unrealised foreign exchange losses gains	17.4	1.17	
Other adjustments to reconcile profit (loss)	469.78	315.8	
Total adjustments to profit (loss)	998.63	810.45	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-155.98	-57.37	
Adjustments for decrease (increase) in trade receivables	-1,014.06	-25.8	
Adjustments for decrease (increase) in other current assets	-52.69	119.79	
Adjustments for increase (decrease) in trade payables	1,219.91	-0.79	
Adjustments for increase (decrease) in other current liabilities	739.63	-248.18	
Total adjustments for working capital	736.81	-212.35	
Total adjustments for reconcile profit (loss)	1,735.44	598.1	
Net cash flows from (used in) operations	2,856.17	1,386.69	
Income taxes paid (refund)	140.82	86.14	
Net cash flows from (used in) operating activities before extraordinary items	2,715.35	1,300.55	
Net cash flows from (used in) operating activities	2,715.35	1,300.55	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	4,538.1	1,225.2	
Other inflows (outflows) of cash	(A) 43.23	(B) -5.64	
Net cash flows from (used in) investing activities before extraordinary items	-4,494.87	-1,230.84	
Net cash flows from (used in) investing activities	-4,494.87	-1,230.84	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	1,316.47	0	
Proceeds from borrowings	2,497.5	1,214.36	
Repayments of borrowings	1,240.55	1,016.07	
Other inflows (outflows) of cash	-258.42	-336.74	
Net cash flows from (used in) financing activities before extraordinary items	2,315	-138.45	
Net cash flows from (used in) financing activities	2,315	-138.45	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	535.48	-68.74	
Net increase (decrease) in cash and cash equivalents	535.48	-68.74	
Cash and cash equivalents cash flow statement at end of period	644.54	105.25	156.5

Footnotes

(A)

Interest & other income	16.56
Proceed/(Investment) in fixed deposit	26.67

(B)

Interest & other income	3.14
Proceed/(Investment) in fixed deposit	(8.78)

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]****..(1)**

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,80,00,000	[shares] 1,00,00,000		[shares] 1,80,00,000
Value of shares authorised	1,800	1,000		1,800
Number of shares issued	[shares] 1,11,04,900	[shares] 1,00,00,000		[shares] 1,11,04,900
Value of shares issued	1,110.49	1,000		1,110.49
Number of shares subscribed and fully paid	[shares] 1,11,04,900	[shares] 1,00,00,000		[shares] 1,11,04,900
Value of shares subscribed and fully paid	1,110.49	1,000		1,110.49
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,11,04,900	[shares] 1,00,00,000		[shares] 1,11,04,900
Total value of shares subscribed	1,110.49	1,000		1,110.49
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,11,04,900	[shares] 1,00,00,000		[shares] 1,11,04,900
Value of shares called	1,110.49	1,000		1,110.49
Value of shares paid-up	1,110.49	1,000		1,110.49
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 11,04,900	[shares] 0		[shares] 11,04,900
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 11,04,900	[shares] 0		[shares] 11,04,900
Total increase (decrease) in number of shares outstanding	[shares] 11,04,900	[shares] 0		[shares] 11,04,900
Number of shares outstanding at end of period	[shares] 1,11,04,900	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,11,04,900
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of other private placement issue during period	110.49	0		110.49
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total aggregate amount of increase in share capital during period	110.49	0		110.49
Total increase (decrease) in share capital	110.49	0		110.49
Share capital at end of period	1,110.49	1,000		1,110.49
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				

Shares in company held by holding company	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity	EQUITY
Number of shares authorised	[shares] 1,00,00,000		[shares] 1,80,00,000	[shares] 1,00,00,000
Value of shares authorised	1,000		1,800	1,000
Number of shares issued	[shares] 1,00,00,000		[shares] 1,11,04,900	[shares] 1,00,00,000
Value of shares issued	1,000		1,110.49	1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000		[shares] 1,11,04,900	[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000		1,110.49	1,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,00,00,000		[shares] 1,11,04,900	[shares] 1,00,00,000
Total value of shares subscribed	1,000		1,110.49	1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000		[shares] 1,11,04,900	[shares] 1,00,00,000
Value of shares called	1,000		1,110.49	1,000
Value of shares paid-up	1,000		1,110.49	1,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 11,04,900	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 11,04,900	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 11,04,900	[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,11,04,900	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of other private placement issue during period	0		110.49	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total aggregate amount of increase in share capital during period	0		110.49	0
Total increase (decrease) in share capital	0		110.49	0
Share capital at end of period	1,000	1,000	1,110.49	1,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2023
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,000

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity shares	Equity shares
Name of shareholder	WORLD EXPENDITURES (INDIA) PRIVATE LTD	WORLD EXPENDITURES (INDIA) PRIVATE LTD
CIN of shareholder	U74899DL1987PTC028720	U74899DL1987PTC028720
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 99,99,980	[shares] 99,998
Percentage of shareholding in company	90.05%	100.00%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	374.36	675.12		0
Other additions to reserves	0	0		0
Total additions to reserves	374.36	675.12		0
Deductions to reserves [Abstract]				
Other deductions to reserves	142	0		142
Total deductions to reserves	142	0		142
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	232.36	675.12		-142
Reserves at end of period	2,791.34	1,211	535.88	1,205.98

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]		Surplus [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		374.36	675.12
Other additions to reserves	0		0	0
Total additions to reserves	0		374.36	675.12
Deductions to reserves [Abstract]				
Other deductions to reserves	0			
Total deductions to reserves	0			
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		374.36	675.12
Reserves at end of period	0	0	1,585.36	1,211

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2023
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	535.88

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,808.07	1,093.04	1,808.07	1,093.04
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,808.07	1,093.04	1,808.07	1,093.04
Nature of security [Abstract]				
Nature of security			Textual information (38) [See below]	Textual information (39) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,457.63	915.71	1,457.63	915.71
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	1,457.63	915.71
Nature of security [Abstract]		
Nature of security	Current maturities of long-term borrowings(Note-3)- 915.71	Current maturities of long-term borrowings(Note-3)- 915.71
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Textual information (38)

Nature of security

Term Loan- From Banks State Bank of India (Secured by hypothecation of Helicopter, guarantee of directors and Holding company) 583.06 Less: - Current maturities of long term borrowings 331.88 251.18 State Bank of India - (Secured by hypothecation of Car and 15.50 personal guarantee of directors) - Less: - Current maturities of long term borrowings 2.31 13.18 HDFC Bank - (Secured by hypothecation of Car and 5.14 personal guarantee of directors) - Less: - Current maturities of long term borrowings 1.61 3.53 Standard Chartered Bank - (Secured by personal guarantee of directors) 69.70 Less: - Current maturities of long term borrowings 23.51 46.18 Yes Bank - (Secured by personal guarantee of directors) 68.22 Less: - Current maturities of long term borrowings 22.47 45.76 Deutsche Bank - (Secured by personal guarantee of directors) - Less: - Current maturities of long term borrowings - - - Kotak Mahindra Bank - (Secured by personal guarantee of directors) 68.40 Less: - Current maturities of long term borrowings 22.23 46.17 - RBL Bank Ltd. - (Secured by personal guarantee of directors) 15.45 Less: - Current maturities of long term borrowings 8.78 6.67 ICICI Bank Ltd. - - (Secured by personal guarantee of directors) 91.65 Less: - Current maturities of long term borrowings 30.05 61.60 Indusind Bank Loan - (Secured by personal guarantee of directors) 42.70 Less: - Current maturities of long term borrowings 24.28 18.41 Axis Bank Ltd - (Secured by personal guarantee of directors) 71.90 Less: - Current maturities of long term borrowings 28.44 43.46 IDFC First Bank Ltd. - - (Secured by personal guarantee of directors) 61.30 Less: - Current maturities of long term borrowings 33.25 28.04 FBL FEDERAL BANK FINANCIAL SERVICE LTD - - (Secured by personal guarantee of directors) 29.57 Less: - Current maturities of long term borrowings 8.59 20.98 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year SBM Bank (Secured by personal guarantee of directors) 27.33 Less: - Current maturities of long term borrowings 8.87 18.45 - Term Loan- From Others - (Secured by personal guarantee of directors) - - Burlington Finance Ltd. Less: - Current maturities of long term borrowings - - - Inter Commerce Pvt. Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - - - Protium Finance Ltd 48.66 Less: - Current maturities of long term borrowings 17.69 30.97 - - B.P. Securities (I) Pvt. Ltd. Less: - Current maturities of long term borrowings - - - Digvijay Exim Pvt. Ltd. - Less: - Current maturities of long term borrowings - - - Rattanindia Finance Ltd. - Less: - Current maturities of long term borrowings - - - Aditya Birla Finance Ltd 68.30 Less: - Current maturities of long term borrowings 22.34 45.96 - - Clix Capital Services Pvt. Ltd. 27.53 Less: - Current maturities of long term borrowings 22.32 5.21 - - OXYZO Financial Services Pvt. Ltd. 85.00 Less: - Current maturities of long term borrowings 38.92 46.08 - - Fullerton India Credit Co. Ltd. 42.81 Less: - Current maturities of long term borrowings 24.34 18.48 - - Bajaj Finance Ltd - Less: - Current maturities of long term borrowings - - - Shriram City Union Finance Ltd. 37.53 Less: - Current maturities of long term borrowings 16.33 21.20 - - Godrej Finance Ltd. 37.19 Less: - Current maturities of long term borrowings 12.08 25.11 India Infoline Finance Ltd 45.31 Less: - Current maturities of long term borrowings 13.97 31.34 - - United Petro Finance Ltd. - Less: - Current maturities of long term borrowings - - - Tata Capital Financial Services Ltd. 68.02 Less: - Current maturities of long term borrowings 22.58 45.44 - - Magma Fincorp Ltd. 3.72 Less: - Current maturities of long term borrowings 3.72 - - - L & T Finance Ltd. 45.53 30.64 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year Growth Protium Finance Ltd. - Less: - Current maturities of long term borrowings - - - HERO FINCORP LIMITED 27.96 Less: - Current maturities of long term borrowings 11.29 16.67 - - Kisetsu Saison Finance India Pvt Ltd 45.55 Less: - Current maturities of long term borrowings 14.87 30.68 - Money Wise Finaniserv 19.03 Less: - Current maturities of long term borrowings 12.93 6.11 - Neo Growth Application No-1207960 30.62 Less: - Current maturities of long term borrowings 22.19 8.43 - Poonawala Finance Corp. Ltd 8.83 Less: - Current maturities of long term borrowings 4.71 4.12 - Ugro Capital Ltd 1024204 48.90 Less: - Current maturities of long term borrowings 14.15 34.76 - Unity Small Finance A/C NO- 38.24 Less: - Current maturities of long term borrowings 16.56 21.68 Bajaj Finserv Ltd. 43.11 Less: - Current maturities of long term borrowings 13.55 29.57 Term Loan- From Related Parties From Directors of the Company 37.00 Less: Current maturities of Long Term Borrowings - 37.00 Total Long Term Borrowings Outstanding 2,008.75 Less: Total Current maturities of Long Term Borrowings 915.71 1,093.04

Textual information (39)

Nature of security

Term Loan- From Banks State Bank of India (Secured by hypothecation of Helicopter, guarantee of directors and Holding company) 583.06 Less: - Current maturities of long term borrowings 331.88 251.18 State Bank of India - (Secured by hypothecation of Car and 15.50 personal guarantee of directors) - Less: - Current maturities of long term borrowings 2.31 13.18 HDFC Bank - (Secured by hypothecation of Car and 5.14 personal guarantee of directors) - Less: - Current maturities of long term borrowings 1.61 3.53 Standard Chartered Bank - (Secured by personal guarantee of directors) 69.70 Less: - Current maturities of long term borrowings 23.51 46.18 Yes Bank - (Secured by personal guarantee of directors) 68.22 Less: - Current maturities of long term borrowings 22.47 45.76 Deutsche Bank - (Secured by personal guarantee of directors) - Less: - Current maturities of long term borrowings - - - Kotak Mahindra Bank - (Secured by personal guarantee of directors) 68.40 Less: - Current maturities of long term borrowings 22.23 46.17 - RBL Bank Ltd. - (Secured by personal guarantee of directors) 15.45 Less: - Current maturities of long term borrowings 8.78 6.67 ICICI Bank Ltd. - - (Secured by personal guarantee of directors) 91.65 Less: - Current maturities of long term borrowings 30.05 61.60 Indusind Bank Loan - (Secured by personal guarantee of directors) 42.70 Less: - Current maturities of long term borrowings 24.28 18.41 Axis Bank Ltd - (Secured by personal guarantee of directors) 71.90 Less: - Current maturities of long term borrowings 28.44 43.46 IDFC First Bank Ltd. - - (Secured by personal guarantee of directors) 61.30 Less: - Current maturities of long term borrowings 33.25 28.04 FBL FEDERAL BANK FINANCIAL SERVICE LTD - - (Secured by personal guarantee of directors) 29.57 Less: - Current maturities of long term borrowings 8.59 20.98 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year SBM Bank (Secured by personal guarantee of directors) 27.33 Less: - Current maturities of long term borrowings 8.87 18.45 - Term Loan- From Others - (Secured by personal guarantee of directors) - - Burlington Finance Ltd. Less: - Current maturities of long term borrowings - - - Inter Commerce Pvt. Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - - - Protium Finance Ltd 48.66 Less: - Current maturities of long term borrowings 17.69 30.97 - - B.P. Securities (I) Pvt. Ltd. Less: - Current maturities of long term borrowings - - - Digvijay Exim Pvt. Ltd. - Less: - Current maturities of long term borrowings - - - Rattanindia Finance Ltd. - Less: - Current maturities of long term borrowings - - - Aditya Birla Finance Ltd 68.30 Less: - Current maturities of long term borrowings 22.34 45.96 - - Clix Capital Services Pvt. Ltd. 27.53 Less: - Current maturities of long term borrowings 22.32 5.21 - - OXYZO Financial Services Pvt. Ltd. 85.00 Less: - Current maturities of long term borrowings 38.92 46.08 - - Fullerton India Credit Co. Ltd. 42.81 Less: - Current maturities of long term borrowings 24.34 18.48 - - Bajaj Finance Ltd - Less: - Current maturities of long term borrowings - - - Shriram City Union Finance Ltd. 37.53 Less: - Current maturities of long term borrowings 16.33 21.20 - - Godrej Finance Ltd. 37.19 Less: - Current maturities of long term borrowings 12.08 25.11 India Infoline Finance Ltd 45.31 Less: - Current maturities of long term borrowings 13.97 31.34 - - United Petro Finance Ltd. - Less: - Current maturities of long term borrowings - - - - Tata Capital Financial Services Ltd. 68.02 Less: - Current maturities of long term borrowings 22.58 45.44 - - Magma Fincorp Ltd. 3.72 Less: - Current maturities of long term borrowings 3.72 - - L & T Finance Ltd. 45.53 30.64 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year Growth Protium Finance Ltd. - Less: - Current maturities of long term borrowings - - - HERO FINCORP LIMITED 27.96 Less: - Current maturities of long term borrowings 11.29 16.67 - - Kisetsu Saison Finance India Pvt Ltd 45.55 Less: - Current maturities of long term borrowings 14.87 30.68 - Money Wise Finaniserv 19.03 Less: - Current maturities of long term borrowings 12.93 6.11 - Neo Growth Application No-1207960 30.62 Less: - Current maturities of long term borrowings 22.19 8.43 - Poonawala Finance Corp. Ltd 8.83 Less: - Current maturities of long term borrowings 4.71 4.12 - Ugro Capital Ltd 1024204 48.90 Less: - Current maturities of long term borrowings 14.15 34.76 - Unity Small Finance A/C NO- 38.24 Less: - Current maturities of long term borrowings 16.56 21.68 Bajaj Finserv Ltd. 43.11 Less: - Current maturities of long term borrowings 13.55 29.57 Term Loan- From Related Parties From Directors of the Company 37.00 Less: Current maturities of Long Term Borrowings - 37.00 Total Long Term Borrowings Outstanding 2,008.75 Less: Total Current maturities of Long Term Borrowings 915.71 1,093.04

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			WDV	WDV		
Useful lives or depreciation rates tangible assets			10	10		

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	20	20	8 and 10	8 and 10	5	5

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	3	3	30	30

Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	558.82	1,225.2		558.82	1,225.2	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-511.44	-493.48				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	47.38	731.72		558.82	1,225.2	
Tangible assets at end of period	3,438.57	3,391.19	2,659.47	8,210.41	7,651.59	6,426.39

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				14.79	7.91	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	511.44	493.48		-5.68	-2.13	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	511.44	493.48		9.11	5.78	
Tangible assets at end of period	4,771.84	4,260.4	3,766.92	17.86	8.75	2.97

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14.79	7.91				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				5.68	2.13	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	14.79	7.91		5.68	2.13	
Tangible assets at end of period	40.27	25.48	17.57	22.41	16.73	14.6

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	513.97	4.87		513.97	4.87	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-488.91	-7.72				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	25.06	-2.85		513.97	4.87	
Tangible assets at end of period	3,370.56	21.27	24.12	7,943.41	136.91	132.04

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Aircrafts helicopters [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				476.27	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	488.91	7.72		-478.93	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	488.91	7.72		-2.66	0	
Tangible assets at end of period	4,572.85	115.64	107.92	3,321.57	0	0

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	476.27	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				478.93	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	476.27	0		478.93	0	
Tangible assets at end of period	7,768.8	0	0	4,447.23	0	0

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	37.7	4.87		37.7	4.87	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-9.98	-7.72				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	27.72	-2.85		37.7	4.87	
Tangible assets at end of period	48.99	21.27	24.12	174.61	136.91	132.04

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				19.59	9.65	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	9.98	7.72		-9.48	-5.79	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	9.98	7.72		10.11	3.86	
Tangible assets at end of period	125.62	115.64	107.92	24.05	13.94	10.08

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	19.59	9.65				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				9.48	5.79	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	19.59	9.65		9.48	5.79	
Tangible assets at end of period	104.36	84.77	75.12	80.31	70.83	65.04

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10.47	4.32		10.47	4.32	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5.67	-4.24				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.8	0.08		10.47	4.32	
Tangible assets at end of period	9.87	5.07	4.99	61.03	50.56	46.24

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			Leasehold improvements [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5.67	4.24		-1.7	-2	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.67	4.24		-1.7	-2	
Tangible assets at end of period	51.16	45.49	41.25	16.23	17.93	19.93

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1.7	2	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		1.7	2	
Tangible assets at end of period	61.34	61.34	61.34	45.11	43.41	41.41

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,198.45		0	1,198.45	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	-471.6				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	726.85		0	1,198.45	
Tangible assets at end of period	0	3,324.23	2,597.38	0	7,292.53	6,094.08

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets					Helicopter Tools & Parts and Helicopters	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	1,198.45	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	471.6		0	-471.6	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	471.6		0	726.85	
Tangible assets at end of period	0	3,968.3	3,496.7	0	3,324.23	2,597.38

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets		Helicopter Tools & Parts and Helicopters			Helicopter Tools & Parts and Helicopters	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,198.45				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	471.6	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	1,198.45		0	471.6	
Tangible assets at end of period	0	7,292.53	6,094.08	0	3,968.3	3,496.7

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	31/03/2024
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

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

	31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

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

	31/03/2025	31/03/2024
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	3,018.85	0	369.34	285.21
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3,018.85	0	369.34	285.21
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	91.18	147.54	24.13	20.8
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	91.18	147.54	24.13	20.8
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	51.03	19.69	603.74	608.31
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	51.03	19.69	603.74	608.31
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	(A) 17.26	(B) 22.45
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	17.26	22.45
Nature of other loans and advances	Amount receivable in cash and earnest money deposit	Amount receivable in cash and earnest money deposit
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Footnotes

(A)

Earnest money deposit	12.60
Amount receivables in kind of cash	4.66

(B)

Earnest money deposit	14.60
Amount receivables in kind of cash	7.85

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities			93.73	0
Total provisions for employee benefits			93.73	0
Provision for corporate tax [Abstract]				
Provision for other tax	141.39	0	97.82	49.59
Total provision for corporate tax	141.39	0	97.82	49.59
CSR expenditure provision	0	0	0	0
Total provisions	141.39	0	191.55	49.59

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,269.85	255.79	1,269.85	255.79
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,269.85	255.79	1,269.85	255.79
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stores and spares [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	447.15	291.17	447.15	291.17
Mode of valuation			Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	22.1	18.69
Total others, long-term	22.1	18.69
Total other long-term liabilities	22.1	18.69
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Security deposits refundable, current	64.88	(A) 12.5
Total deposits refundable current	64.88	12.5
Public deposit payable, current	0	0
Total other payables, current	64.88	12.5
Advance received from customers	1,493.14	728.22
Accrued salary payable	66.9	80.33
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	72.88	137.1
Total other current liabilities	1,697.8	958.15
Other non-current assets, others	(B) 76	(C) 87.25
Total other non-current assets	76	87.25
Nature of other non-current assets, others	Balance in deposits with original maturity of more than 12 months # (refer note 15)	Balance in deposits with original maturity of more than 12 months # (refer note 15)
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Total balance with banks	0	0
Cash on hand	3.23	1.85
Others	641.31	103.4
Total cash and cash equivalents	644.54	105.25
Other bank balances	(D) 155.83	(E) 171.25
Total cash and bank balances	800.37	276.5
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(F) 260.68	(G) 406.92
Total other current assets	260.68	406.92

Footnotes

(A) Security Deposits Payable

(B)

Balance in deposits with original maturity of more than 12 months # (refer note 15)	76.00
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(C)

Balance in deposits with original maturity of more than 12 months # (refer note 15)	87.25
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(D)

Other bank balances #	
Balance in deposit accounts with original maturity of more than 3 months and less than 12 months	155.83
Balance in deposit accounts with remaining maturity of more than 12 months	76.00
Total	231.83
Less: Amount disclosed under other non current assets (refer note 12)	(76.00)
Total (B)	155.83

(E)

Other bank balances #	
Balance in deposit accounts with original maturity of more than 3 months and less than 12 months	171.25
Balance in deposit accounts with remaining maturity of more than 12 months	87.25
Total	258.50
Less: Amount disclosed under other non current assets (refer note 12)	(87.25)
Total (B)	171.25

(F)

Particulars	As at
	31 March 2025
Unsecured & considered doubtful;	

Accrued interest	24.63
Mat credit entitlement	236.05
Total	260.68

(G)

Particulars	As at
	31 March 2024
Unsecured & considered doubtful;	
Accrued interest	17.81
Mat credit entitlement	389.11
Total	406.92

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

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

	01/04/2024 to 31/03/2025
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (40) [See below]

Textual information (40)

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

SIGNIFICANT ACCOUNTING POLICIES

1 Background

Himalayan Heli Services Limited ('the Company') is a Company limited by shares domiciled in India, with its registered office situated at 104, First Floor M G Bhawan-1, 7, Local Shopping Centre, Madangir, South Delhi, India, 110062. The Company has been incorporated under Companies Act, 1956 (substituted by Companies Act, 2013) on 06 July 1998 (CIN U63040DL1998PLC094836). The Company primarily engaged in operations into the services to organize and operate all kinds of tourist activities including independent and conducted tours, adventure tours, safari, conferences, meetings and air taxi.

2 Summary of Material accounting policies

i Basis of Preparation

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the 2013 Act") and the relevant provisions of the 1956 Act / 2013 Act, as applicable. The financial statements of the Company are prepared under the historical cost convention using the accrual method of accounting. The accounting policies adopted in the preparation of the financial statements are consistent with those of the previous year. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the 2013 Act.

ii Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

iii Property, Plant and Equipment

Tangible assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, borrowing costs, if capitalization criteria are met and any cost attributable to bringing the assets to its working condition for its intended use which includes taxes, freight, and installation and allocated incidental expenditure during acquisition

and exclusive of Input tax credit (IGST/CGST and SGST) or other tax credit available to the Company.

When parts of an item of tangible assets have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Subsequent expenditure relating to tangible assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

iv

Leasehold improvement

Leasehold improvements in respect of buildings are capitalized at cost, which includes expenditure incurred on civil works, interior works, and other improvements carried out on leased premises. Such improvements are amortized on a straight-line basis over the lease term or the useful life of the improvements, whichever is shorter, in accordance with Schedule II of the Companies Act, 2013. Lease rentals payable under the operating lease arrangement for the underlying building are charged separately to the Statement of Profit and Loss on a straight-line basis over the lease period.

Particulars	Useful life in years
Computer	3
Office equipment	5
Vehicles	8
Vehicles	10
Furniture and fixtures	10
Leasehold improvement	30
Helicopter tools & parts	20
Helicopters	20

v

Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a written down value basis over their estimated useful lives. A rebuttable presumption that the useful life of an intangible asset will not exceed fifteen years from the date when the asset is available for use is considered by the management. The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognized as income or expense in the Statement of Profit and Loss. The estimated useful lives of intangible assets are as follows:

vi Depreciation

Depreciation on Property, Plant and Equipment and amortisation of Intangible Assets is provided on the Written Down Value (WDV) method in accordance with the provisions of Schedule II to the Companies Act, 2013 and the applicable Accounting Standards. Depreciation/amortisation is charged over the estimated useful life of the asset, as determined by the management based on internal assessment and technical evaluation, where necessary. For tangible assets, the useful lives are generally in line with those prescribed under Schedule II, and for intangible assets, a rebuttable presumption is made that the useful life does not exceed fifteen years from the date the asset is available for use, as per Accounting Standard (AS) 26 – Intangible Assets. The residual value, useful life, and method of depreciation/amortisation are reviewed annually, and adjusted prospectively where appropriate. Assets costing up to ₹5,000 are fully depreciated in the year of acquisition.

vii Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets' net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. After impairment, depreciation/amortization is provided on the revised carrying amount of the asset over its remaining useful life.

viii Foreign currency translation

Initial recognition:

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion:

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange differences:

Exchange differences arising on the settlement of monetary items or on restatement of the Company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise other than of the capitalisation of exchange differences which is referred to in PPE above.

ix

Revenue recognition

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of Goods and Services

Revenue from sale of goods and services is recognized when the significant risks and rewards of ownership of the goods are transferred to the buyer.

Interest income

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

x

Investment

Investments are classified between long term and current categories as per the Accounting Standards issued by Institute of Chartered Accountants of India.

Non-Current Investment

Non-current investments are investments intended to be held for a period of more than a year. Non-current investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments.

Current Investment

Current investments are investments intended to be held for a period of less than a year. Current investments are stated at the lower of cost and market value, determined on an individual investment basis.

xi

Cash and cash equivalents

Cash, Cash Equivalents and Bank Balances for the purpose of Cash Flow Statement comprise Cash at Bank, Cash in Hand, Deposits with Bank within 12 months maturity and other permissible instruments as per Accounting Standard AS-3.

xii

Employees Benefit

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The liability

recognised in the balance sheet in respect of gratuity is the present value of the defined benefit obligation at the balance sheet date. The defined benefit obligation is calculated at the balance sheet date by an independent actuary using the projected unit credit method. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged to the Statement of Profit and Loss in the year in which such gains or losses are determined.

Employee benefits in the form of Provident Fund and Employee State Insurance Scheme are defined contribution plans and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective funds

Short-term employee benefits: All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are recognised in the Statement of Profit and Loss in the period in which the employee renders the related service.

xiii Inventories

The figure of closing stock is taken on the basis of physical count of stock by the management at the end of the year. Inventories are valued at lower of historical cost and net realizable value.

Cost of inventories have been computed to include all costs of purchases, cost of conversion, all non-refundable duties & taxes and other costs incurred in bringing the inventories to their present location and condition.

xiv Taxation

The tax expense comprises of current tax and deferred tax. Current tax is the amount of income tax determined to be payable in respect of taxable income for a period as per the provisions of Income Tax Act, 1961. Deferred tax is the effect of timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are reviewed at each balance sheet date and recognised/derecognized only to the extent that there is reasonable/virtual certainty, depending on the nature of the timing differences, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Minimum Alternate Tax ('MAT') credit is recognised 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. In the year in which MAT credit becomes eligible to be recognised as an asset in accordance with the recommendations contained in Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT credit entitlement. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is not reasonably certain that the Company will pay normal income tax during the specified period.

xv Leases

Operating leases - As a lessee

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss on a straight-line basis over the period of lease.

xvi Contingent liabilities and provisions

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

A disclosure is made for a contingent liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Company;
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- c) present obligation, where a reliable estimate cannot be made.

A provision is recognised when the Company has a present obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to their present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and are adjusted to reflect the current best estimates.

xvii Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average numbers of equity shares are adjusted for events such as bonus issue, bonus element in the rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without corresponding change in resources.

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

[201700] Notes - Government grants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025
Disclosure of employee benefits explanatory [TextBlock]	Textual information (41) [See below]

Textual information (41)

Disclosure of employee benefits explanatory [Text Block]

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the balance sheet in respect of gratuity is the present value of the defined benefit obligation at the balance sheet date. The defined benefit obligation is calculated at the balance sheet date by an independent actuary using the projected unit credit method. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged to the Statement of Profit and Loss in the year in which such gains or losses are determined.

Employee benefits in the form of Provident Fund and Employee State Insurance Scheme are defined contribution plans and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective funds

Short-term employee benefits: All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are recognised in the Statement of Profit and Loss in the period in which the employee renders the related service.

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

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

Categories of related parties [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	H A R S H V A R D H A N S H A R M A	H A R S H V A R D H A N S H A R M A	T S E R I N G W A N G C H U K S H A M S H U	T S E R I N G W A N G C H U K S H A M S H U
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPF7887D	AAAPF7887D	ANPPS6001R	ANPPS6001R
Description of nature of related party relationship	(A) Others	Key Management Personnel	(B) Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration Interest paid on Loan Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Interest paid on Loan Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken
Related party transactions [Abstract]				
Purchases of tangible assets related party transactions			0.46	0
Advances given during year related party transactions	8.77	(C) 12	0	(D) 6
Advances taken during year related party transactions	0	(E) 43	0	19
Interest paid during year related party transactions	0	3.4		
Other related party transactions expense	14.28	0	0.6	0
Other related party transactions contribution made	(F) 45	0	11	0
Other related party transactions contribution received	(G) 18	0		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	45	42.29	45	42.51
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	2.33	30	2.62
Amounts receivable related party transactions	(H) 59.82	0		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Director

(B) Managing Director

(C) Repayment against Loans Taken

(D) Repayment against Loans Taken

(E) Loan Taken

18,00,000

25,00,000

(F)

Loan taken during the year

(G)

Repayment of Loans during the year

(H)

Receivable

14.82

Unsecured loan payable

45.00

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SHREYANSH SHARMA	SHREYANSH SHARMA	STANZIN LOSAL SHAMSHU	STANZIN LOSAL SHAMSHU
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	GSSPS9917L	GSSPS9917L	DGPPS9121G	DGPPS9121G
Description of nature of related party relationship	(A) Others	Key Management Personnel	(B) Others	Key Management Personnel
Description of nature of transactions with related party	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables	Remuneration Loans Taken Repayment against Loans Taken Payables
Related party transactions [Abstract]				
Advances given during year related party transactions	6.66	(C) 14	0.13	0
Advances taken during year related party transactions	0	10		
Other related party transactions expense	8.07	0	0.92	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	39	42.47	39	42
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	1.77	0	1.77
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

- (A) Director
 (B) Director
 (C) Repayment against Loans Taken

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	5	6	7
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025
Disclosure of relationship and transactions between related parties [Abstract]			
Disclosure of relationship and transactions between related parties [LineItems]			
Name of related party	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED	Shruti Nandita Singh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party			FOCPS2565M
CIN of related party	U74899DL1987PTC028720	U74899DL1987PTC028720	GECP8677K
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel
Description of nature of transactions with related party	Transportation Charges Paid	Transportation Charges Paid	Remuneration
Related party transactions [Abstract]			
Services received related party transactions	0	(A) 10.8	
Interest paid during year related party transactions	(B) 0.38	0	
Other related party transactions expense	(C) 13.82	(D) 13.38	
Transaction relating to key management personnel [Abstract]			
Remuneration for key managerial personnel	0	0	1.62
Amount written off during period in respect of debts due from related parties	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0

Footnotes

- (A) Transportation Charges Paid
 (B) Interest paid on loan
 (C) Rent paid
 (D) Rent Paid

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[201400] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases explanatory [TextBlock]	Textual information (42) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (42)

Disclosure of leases explanatory [Text Block]

Operating leases - As a lessee

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss on a straight-line basis over the period of lease.

[300300] Notes - Earnings per share

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	374.36	675.12
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	374.36	675.12

[202800] Notes - Subsidiary information

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

	01/04/2024 to 31/03/2025
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

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

	01/04/2024 to 31/03/2025
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

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

	01/04/2024 to 31/03/2025
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

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

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other contingent liabilities, others [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities			Guarantees given by the bankers on behalf of the Company :	Guarantees given by the bankers on behalf of the Company :
Indication of uncertainties of amount or timing of outflows contingent liabilities			not ascertain	not ascertain
Estimate of financial effect of contingent liabilities	249.76	249.76	249.76	249.76
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made			NA	NA
Explanation of possibility of reimbursement contingent liabilities			NA	NA

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

	01/04/2024 to 31/03/2025
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (43) [See below]
Disclosure of contingent liabilities explanatory [TextBlock]	

Textual information (43)

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

Contingent liabilities and provisions

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

A disclosure is made for a contingent liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Company;
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- c) present obligation, where a reliable estimate cannot be made.

A provision is recognised when the Company has a present obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to their present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and are adjusted to reflect the current best estimates.

[202700] Notes - Cash flow statements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	644.54	105.25	156.5
Total cash and cash equivalents	644.54	105.25	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	140.82	86.14	
Total income taxes paid (refund)	140.82	86.14	

[100200] Statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	13,215.77	11,484.86
Total revenue from operations other than finance company	13,215.77	11,484.86
Total revenue from operations	13,215.77	11,484.86
Other income	26.58	20.95
Total revenue	13,242.35	11,505.81
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,414.67	1,895.08
Finance costs	258.42	336.74
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	511.45	493.49
Total depreciation, depletion and amortisation expense	511.45	493.49
CSR expenditure	7.5	0
Other expenses	9,739.79	7,991.91
Total expenses	11,931.83	10,717.22
Total profit before prior period items, exceptional items, extraordinary items and tax	1,310.52	788.59
Exceptional items before tax	-189.79	0
Total profit before extraordinary items and tax	1,120.73	788.59
Total profit before tax	1,120.73	788.59
Tax expense [Abstract]		
Current tax	342.11	37.86
Deferred tax	404.26	75.61
Total tax expense	746.37	113.47
Total profit (loss) for period from continuing operations	374.36	675.12
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	374.36	675.12
Profit (loss) of minority interest	0	0
Total profit (loss) for period	374.36	675.12
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 3.55	[INR/shares] 6.75
Diluted earnings per equity share	[INR/shares] 3.55	[INR/shares] 6.75
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	13,215.77	11,484.86
Total revenue from sale of services	13,215.77	11,484.86
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Interest on income tax refund	0	2.58
Miscellaneous other non-operating income	(A) 26.58	(B) 18.37
Total other non-operating income	26.58	20.95
Total other income	26.58	20.95
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	239.78	242.13
Interest expense long-term loans, others	18.1	71.83
Total interest expense long-term loans	257.88	313.96
Total interest expense	257.88	313.96
Other borrowing costs	(C) 0.54	(D) 22.78
Total finance costs	258.42	336.74
Employee benefit expense [Abstract]		
Salaries and wages	1,153.46	1,731.55
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	39.82	33.64
Total contribution to provident and other funds	39.82	33.64
Gratuity	47	4.76
Staff welfare expense	174.39	125.13
Total employee benefit expense	1,414.67	1,895.08
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	98.1	95.32
Repairs to building	1.63	0
Repairs to machinery	25.96	8.78
Insurance	112.58	66.4
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	27.53	18.51
Electricity expenses	21.31	20.09
Telephone postage	9.9	8.23
Printing stationery	13.85	11.98
Travelling conveyance	197.11	276.98
Legal professional charges	39.67	11.51
Directors sitting fees	0	0
Bank charges	12.33	6.31
Advertising promotional expenses	9.15	11.62
Provision bad doubtful debts created	0	0

Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3	2.85
Payment for taxation matters	1	0
Total payments to auditor	4	2.85
Miscellaneous expenses	(E) 9,166.67	(F) 7,453.33
Total other expenses	9,739.79	7,991.91
Current tax [Abstract]		
Current tax pertaining to previous years	342.11	135.74
MAT credit recognised during year	0	97.88
Total current tax	342.11	37.86

Footnotes

(A)

Particulars	For the year ended
	31 March 2025
Interest on fixed deposit	23.37
Interest income on income tax refund	-
Other miscellaneous income	1.42
Liability not required; written back	1.79
Gain/ (Loss) Foreign Exchange Fluctuation	-
Total	26.59

(B)

17. Other Income	
Interest on Fixed Deposits	8.31
Profit on Sale of Fixed Assets	44.46
Difference in Foreign Exchange	1.73
	54.49

(C)

Interest on MSME vendors	0.44
Processing fees and documentation charges	0.10

(D)

Interest on director's loan	3.40
Processing fees and documentation charges	19.38

(E)

Particulars	For the year ended
	31 March 2025

Advertisement expenses	2.24
Commission expenses	15.43
Festival expenses	10.47
Hotel accommodation	521.35
Hotel accommodation	521.35
Vehicle running & maintenance	64.03
Foreign exchange fluctuation (net)	6.91
Rent equalization expenses	4.10
Miscellaneous expenses	3.10
Helicopter operational & maintenance expenses	8,456.10

(F)

Particulars	For the year ended
	31 March 2024
Advertisement expenses	2.38
Commission expenses	21.15
Festival expenses	6.71
Manpower charges	23.74
Hotel accommodation	401.53
Rates and taxes	68.90
Vehicle running & maintenance	68.78
Foreign exchange fluctuation (net)	1.17
Rent equalization expenses	-
Miscellaneous expenses	6.03

Helicopter operational & maintenance expenses

6852.94

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-189.79	0
Total exceptional items	-189.79	0
Total exceptional and extraordinary items	-189.79	0
Revenue hire charges	13,215.77	11,484.86
Total gross income from services rendered	13,215.77	11,484.86
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	13,215.77	11,484.86
Total revenue from sale of services	13,215.77	11,484.86
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2024 to 31/03/2025
Disclosure of revenue explanatory [TextBlock]	Textual information (44) [See below]

Textual information (44)

Disclosure of revenue explanatory [Text Block]

Revenue recognition

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of Goods and Services

Revenue from sale of goods and services is recognized when the significant risks and rewards of ownership of the goods are transferred to the buyer.

Interest income

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

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	HARSH VARDHAN SHARMA	TSERING WANGCHUK SHAMSHU	STANZIN LOSAL SHAMSHU	SHREYANSH SHARMA
Director identification number of key managerial personnel or director	00052879	00052931	09233614	09236856
Date of birth of key managerial personnel or director	28/12/1959	04/02/1954	06/09/1985	12/10/1994
Designation of key managerial personnel or director	Director	Managing Director	Director	Director
Qualification of key managerial personnel or director	Qualified	Qualified	Qualified	Qualified
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

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

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	MUKESH	SHIKHA JAIN	POOJA KAPOOR	DINESH KHANNA
Director identification number of key managerial personnel or director	07043116	08288922	10819453	
Permanent account number of key managerial personnel or director				AAFPK3013Q
Date of birth of key managerial personnel or director	10/02/1991	09/11/1992	11/09/1991	11/09/1991
Designation of key managerial personnel or director	Director	Director	Director	CFO
Qualification of key managerial personnel or director	B.com, CS	B.com, LLB	B.com, CS	Qualified
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

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

Key managerial personnels and directors [Axis]	9
	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	NANDITA SINGH
Permanent account number of key managerial personnel or director	GECPS8677K
Date of birth of key managerial personnel or director	02/08/1992
Designation of key managerial personnel or director	Company Secretary
Qualification of key managerial personnel or director	CS
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

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

..(1)

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

Classification of CSR spending [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Strengthening Health of Women, Adolescent Girls and
Sector in which project is covered	Health care
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	7.5
Total amount spent on projects or programs	7.5
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself

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

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2023-2024	2022-2023	2021-2022
Profit before tax of financial year	788.59	331.67	-93.47
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	788.58	439.18	-126.12

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (45) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (46) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (47) [See below]
Average net profit for last three financial years	367.21
Prescribed CSR expenditure	7.34
Amount CSR to be spent for financial year	7.34
Amount CSR spent for financial year	7.5
Amount unspent CSR	0
Details of implementing agency	Jan Kalyan Gramodyog Seva Ashram

Textual information (45)

Disclosure of corporate social responsibility explanatory [Text Block]

[Annexure -3]

ANNUAL REPORT ON CSR ACTIVITIES

Brief outline on CSR Policy of the Company.

Corporate Social Responsibility ("CSR") at Himalayan Heli Services Limited is the commitment of businesses to contribute to sustainable economic development by working with the employees, their families, the local community, and society at large to improve their lives in ways that are good for business and for its development. In compliance with the provisions of Section 135 of the Companies Act, 2013 (the "Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has taken the following steps:

Adoption of CSR Policy

While implementing CSR activities, the Company shall give priority to the area around its local limits.

The Committee approved the following CSR activities which are in line with Schedule VII to the Act: (a) Health & Sanitation

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Stanzin Losal Shamshu	Executive Director	1	1
2	Mukesh	Independent Director	1	1
3	Harsh Vardhan Sharma	Executive Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. Not Applicable

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
	Total		

6. Average net profit of the company as per section 135(5).

7. (a) Two percent of average net profit of the company as per section 135(5)

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.

(c) Amount required to be set off for the financial year, if any

(d) Total CSR obligation for the financial year (7a+7b-7c).

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

Total Amount Spent for the Financial Year. (in Rs.)					Amount Unspent (in Rs.)				
Total Amount transferred to Unspent CSR Account as per section 135(6).					Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).				
Amount.	Date of transfer.	Name of the Fund			Amount.	Date of transfer.			

(b) Details of CSR amount spent against ongoing projects for the financial year: NA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State.	District.	Name	CSR Registration number.							
1.										
2.										
3.										
		Total								

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Sl. No.	Name of Item from the list of the activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
	State. District. Name.	CSR registration number.				
1.	Strengthening Health of Women, Adolescent Girls and Children	1 Yes	Delhi-NCR	750000 Yes	Jan Kalyan Gramodyog Seva Ashram	CSR00076684
2.						
3.						
	Total	1 Yes	Delhi-NCR	750000 Yes		

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs. Lacs)
(i)	Two percent of average net profit of the company as per section 135(5)	7.34
(ii)	Total amount spent for the Financial Year	7.50
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.16
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0.16

9. (a) Details of Unspent CSR amount for the preceding three financial years: NA

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
	Name of the Fund	Amount (in Rs).	Date of transfer.		
1.					

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
2								
3								
Total								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(a) Date of creation or acquisition of the capital asset(s): NA

(b) Amount of CSR spent for creation or acquisition of capital asset.: NA

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: NA

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).: NA

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). NA

For Himalayan Heli Services Limited

Harsh Vardhan Sharma Tsering Wangchuk Shamshu

Harish Vardan Sharma	Psering Wangenik Shamsud
Chairman-Director	Managing Director

Chairman-Director	Managing Director
DIN: 00052879	DIN: 0052931

Add: C-1/45, First Floor Sector-36 Add: C-3/150 Sector-36

Add. C-1/45, First Floor Sector-50
Noida, Gautam Buddha Nagar-201301

Noida, Gautami Buddha Nagar-201501 Noida, Gautami Buddha Nagar-201501
Uttar Pradesh, INDIA Uttar Pradesh, INDIA

Harsh Vardhan Sharma Tsering Wangchuk Shamshu

Harish Vardan Sharma	Psering Wangenik Shamsud
Chairman-Director	Managing Director

Chairman-Director	Managing Director
DIN: 00052879	DIN: 0052931

Add: C-1/45, First Floor Sector-36 Add: C-3/150 Sector-36

Add. C-1/45, First Floor Sector-50
Noida, Gautam Buddha Nagar-201301

Noida, Gautami Buddha Nagar-201501 Noida, Gautami Buddha Nagar-201501
Uttar Pradesh, INDIA Uttar Pradesh, INDIA

September 05, 2025

September 05, 2023
New Delhi

Textual information (46)

Disclosure of composition of CSR committee [Text Block]

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Stanzin Losal Shamsu	Executive Director	1	1
2	Mukesh	Independent Director	1	1
3	Harsh Vardhan Sharma	Executive Director	1	1

Textual information (47)

Details CSR policy [Text Block]

Corporate Social Responsibility ("CSR") at Himalayan Heli Services Limited is the commitment of businesses to contribute to sustainable economic development by working with the employees, their families, the local community, and society at large to improve their lives in ways that are good for business and for its development. In compliance with the provisions of Section 135 of the Companies Act, 2013 (the "Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has taken the following steps:

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