

**PARAG PARIKH FINANCIAL ADVISORY SERVICES LIMITED**  
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

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

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

|                                                                            | <b>01/04/2023<br/>to<br/>31/03/2024</b>                                      | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------|
| Name of company                                                            | PARAG PARIKH FINANCIAL ADVISORY SERVICES LIMITED                             |                                         |
| Corporate identity number                                                  | U67190MH1992PLC068970                                                        |                                         |
| Permanent account number of entity                                         | AABCP9117F                                                                   |                                         |
| Address of registered office of company                                    | 81/82, 8th Floor, Sakhar Bhavan, Ramnath Goenka Marg, 230, Nariman Point, NA |                                         |
| Type of industry                                                           | Commercial and Industrial                                                    |                                         |
| Number of employees in the company at the end of the financial Year        | [pure] 9                                                                     |                                         |
| Whether company has published sustainability report for the financial Year | No                                                                           |                                         |
| Period covered by financial statements                                     | 01-04-2023 To 31-03-2024                                                     | 01-04-2022 To 31-03-2023                |
| Date of start of reporting period                                          | 01/04/2023                                                                   | 01/04/2022                              |
| Date of end of reporting period                                            | 31/03/2024                                                                   | 31/03/2023                              |
| Nature of report standalone consolidated                                   | Consolidated                                                                 |                                         |
| Content of report                                                          | Financial Statements                                                         |                                         |
| Description of presentation currency                                       | INR                                                                          |                                         |
| Level of rounding used in financial statements                             | Lakhs                                                                        |                                         |
| Type of cash flow statement                                                | Indirect Method                                                              |                                         |

**[400200] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

| <b>Auditors [Axis]</b>                                | <b>Column 1</b>                                                                                         |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                       | <b>01/04/2023<br/>to<br/>31/03/2024</b>                                                                 |
| Details regarding auditors [Abstract]                 |                                                                                                         |
| Details regarding auditors [LineItems]                |                                                                                                         |
| Category of auditor                                   | Auditors firm                                                                                           |
| Name of audit firm                                    | Chokshi & Chokshi LLP                                                                                   |
| Name of auditor signing report                        | ANISH YOGENDRA SHAH                                                                                     |
| Firms registration number of audit firm               | 101872W                                                                                                 |
| Membership number of auditor                          | 048462                                                                                                  |
| Address of auditors                                   | 15/17, Raghavji 'B' Bldg., Ground Floor, Raghavji Road, Gowalia Tank, Off Kemp's Corner, Mumbai-400036. |
| Permanent account number of auditor or auditor's firm | AAAFC2633B                                                                                              |
| SRN of form ADT-1                                     | F28681328                                                                                               |
| Date of signing audit report by auditors              | 25/07/2024                                                                                              |
| Date of signing of balance sheet by auditors          | 25/07/2024                                                                                              |

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

|                                                                                                 |                                         |
|-------------------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                 | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| Disclosure in auditor's report explanatory [TextBlock]                                          | Textual information (1)<br>[See below]  |
| Whether companies auditors report order is applicable on company                                | No                                      |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No                                      |

## Textual information (1)

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

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

Parag Parikh Financial Advisory Services Limited

Report on the Audit of Consolidated Financial Statements

Opinion

1. We have audited the accompanying consolidated financial statements of Parag Parikh Financial Advisory Services Limited ("the holding Company") and subsidiaries PPFAS Asset Management Private Limited and PPFAS Trustee Company Private Limited (Holding Company and its subsidiaries together referred to as "the Group") its associates and jointly controlled entities, which comprise the Consolidated Balance Sheet as at 31st March, 2024, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as "the consolidated financial statements")

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its associates and jointly controlled entities as at 31st March, 2024 of consolidated profit and its consolidated cash flows for the year then ended.

Basis for Opinion

3. 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 Financial Statements section of our report. We are independent of the Group its associates and jointly controlled entities 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 consolidated 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.

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

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

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

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

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Management's Responsibility for the Consolidated Financial Statements

6. The Holding Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the holding Company in accordance with accounting principles generally accepted in India, including the Accounting Standards prescribed under Section 133 of the Act. This responsibility also includes maintenance of adequate

accounting records in accordance with the provisions of the Act for safeguarding the assets of the Holding Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that

are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

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

8. 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. The description of the auditor's responsibilities for the audit of the financial statements is given in "Appendix I" to this report.

#### Other Matter

Our opinion is not modified in respect of this matter.

#### Report on Other Legal and Regulatory Requirements

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

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

b. In our opinion and to the best of our information and explanations given to us, proper books of account as required by law have been kept so far as it appears from our examination of those books.

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

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

e. On the basis of written representations received from the directors of the Holding Company as on 31st March 2024 taken on record by the Board of Directors of the holding company and the reports of the statutory auditors of its subsidiary companies, associate companies and jointly controlled companies incorporated in India, none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India are disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in 'Annexure A' of this report; Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Groups internal financial controls with reference to the financial statements.

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

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group, its associates and jointly controlled entities - Refer Notes '30' to the consolidated financial statements.

ii. The Group, its associate and jointly controlled entities did not have any long-term contracts including derivative contracts for which provision is required to be made for any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.

iv. a) The respective Managements of the Company and its subsidiary, whose Consolidated financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or any of such subsidiaries to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The respective Managements of the Company and its subsidiary, whose Consolidated financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. ;

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiary, whose Consolidated financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The dividend declared or paid during the year by the Company is in compliance with section 123 of the Companies Act, 2013.

vi. Based on our examination, which includes test checks , the Company has used accounting softwares for maintaining its Books of Accounts for the financials year ended March 31,2024 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 softwares . Further, during the course of our audit we did not come across any instance of the audit trail features being tampered with.

10. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and the subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For Chokshi & Chokshi LLP

Chartered Accountants

FRN. 101872W/W100045

Anish Shah

Partner

M. No. 048462

UDIN: 24048462BKAFSN9167

Place: Mumbai

Date: 25/07/2024

## APPENDIX I TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 8 under ' Auditor's Responsibility for the Audit of Financial Statements' section of our report of even date)

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

## ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

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

We have audited the internal financial controls with reference to consolidated financial statements of Parag Parikh Financial Advisory Services Limited ("the Company") as of 31st March, 2024 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary companies, which are companies under the Act; are responsible for establishing and maintaining internal financial controls based on the internal control with reference to consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of Holding Company and its subsidiary company, based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these consolidated financial statements.

#### Meaning of Internal Financial Controls with Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company.
3. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control system with reference to these financial statements and such internal financial controls with reference to these financial statements were operating effectively as at 31st March, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Chokshi & Chokshi LLP

Chartered Accountants

FRN. 101872W/W100045

Anish Shah

Partner

M.No. 048462

UDIN: 24048462BKAFSN9167

Place: Mumbai

Date: 25/07/2024

**[100100] Balance sheet**

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

|                                                         | 31/03/2024 | 31/03/2023 |
|---------------------------------------------------------|------------|------------|
| Balance sheet [Abstract]                                |            |            |
| Equity and liabilities [Abstract]                       |            |            |
| Shareholders' funds [Abstract]                          |            |            |
| Share capital                                           | 766.81     | 766.81     |
| Reserves and surplus                                    | 29,865.15  | 19,376.56  |
| Total shareholders' funds                               | 30,631.96  | 20,143.37  |
| Share application money pending allotment               | 0          | 0          |
| Minority interest                                       | 0          | 0          |
| Non-current liabilities [Abstract]                      |            |            |
| Long-term borrowings                                    | 0          | 0          |
| Deferred tax liabilities (net)                          | 86.52      | 74.06      |
| Other long-term liabilities                             | 20.98      | 16.67      |
| Long-term provisions                                    | 0          | 0          |
| Total non-current liabilities                           | 107.5      | 90.73      |
| Current liabilities [Abstract]                          |            |            |
| Short-term borrowings                                   | 0          | 0          |
| Trade payables                                          | 110.29     | 53.46      |
| Other current liabilities                               | 886        | 633.27     |
| Short-term provisions                                   | 60.58      | 38.43      |
| Total current liabilities                               | 1,056.87   | 725.16     |
| Total equity and liabilities                            | 31,796.33  | 20,959.26  |
| Assets [Abstract]                                       |            |            |
| Non-current assets [Abstract]                           |            |            |
| Fixed assets [Abstract]                                 |            |            |
| Tangible assets                                         | 2,315.27   | 1,972.93   |
| Intangible assets                                       | 35.25      | 38.19      |
| Intangible assets under development or work-in-progress | 13.2       | 1.5        |
| Total fixed assets                                      | 2,363.72   | 2,012.62   |
| Non-current investments                                 | 19,204.67  | 11,940.63  |
| Long-term loans and advances                            | 99.05      | 61.5       |
| Other non-current assets                                | 251.43     | 198.22     |
| Total non-current assets                                | 21,918.87  | 14,212.97  |
| Current assets [Abstract]                               |            |            |
| Current investments                                     | 7,107.42   | 4,956.85   |
| Inventories                                             | 0          | 0          |
| Trade receivables                                       | 2,423.54   | 1,595.64   |
| Cash and bank balances                                  | 124.2      | 49.77      |
| Short-term loans and advances                           | 187.87     | 114.7      |
| Other current assets                                    | 34.43      | 29.33      |
| Total current assets                                    | 9,877.46   | 6,746.29   |
| Total assets                                            | 31,796.33  | 20,959.26  |

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

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

|                                                                                             | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
|---------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract]                                                          |                                |                                |            |
| Whether cash flow statement is applicable on company                                        | Yes                            | Yes                            |            |
| Cash flows from used in operating activities [Abstract]                                     |                                |                                |            |
| Profit before extraordinary items and tax                                                   | 14,632                         | 10,305.36                      |            |
| Adjustments for reconcile profit (loss) [Abstract]                                          |                                |                                |            |
| Adjustments to profit (loss) [Abstract]                                                     |                                |                                |            |
| Adjustments for depreciation and amortisation expense                                       | (A) 212.83                     | (B) 192.1                      |            |
| Adjustments for dividend income                                                             | (C) 2.03                       | (D) 1.56                       |            |
| Other adjustments to reconcile profit (loss)                                                | (E) -307.75                    | (F) -154.2                     |            |
| Total adjustments to profit (loss)                                                          | -96.95                         | 36.34                          |            |
| Adjustments for working capital [Abstract]                                                  |                                |                                |            |
| Adjustments for decrease (increase) in trade receivables                                    | -827.9                         | -378.84                        |            |
| Adjustments for decrease (increase) in other current assets                                 | (G) -138.59                    | (H) 24.82                      |            |
| Adjustments for increase (decrease) in trade payables                                       | 309.56                         | 162.35                         |            |
| Adjustments for increase (decrease) in other current liabilities                            | (I) 16.77                      | (J) 22.5                       |            |
| Adjustments for provisions                                                                  | 22.14                          | 2.66                           |            |
| Total adjustments for working capital                                                       | -618.02                        | -166.51                        |            |
| Total adjustments for reconcile profit (loss)                                               | -714.97                        | -130.17                        |            |
| Net cash flows from (used in) operations                                                    | 13,917.03                      | 10,175.19                      |            |
| Interest received                                                                           | -1.25                          | 0                              |            |
| Income taxes paid (refund)                                                                  | 3,752.11                       | 2,757.69                       |            |
| Net cash flows from (used in) operating activities before extraordinary items               | 10,163.67                      | 7,417.5                        |            |
| Net cash flows from (used in) operating activities                                          | 10,163.67                      | 7,417.5                        |            |
| Cash flows from used in investing activities [Abstract]                                     |                                |                                |            |
| Purchase of tangible assets                                                                 | 563.93                         | 309.84                         |            |
| Dividends received                                                                          | (K) 2.03                       | (L) 1.56                       |            |
| Interest received                                                                           | 1.25                           | 0                              |            |
| Other inflows (outflows) of cash                                                            | (M) -9,106.85                  | (N) -7,154.61                  |            |
| Net cash flows from (used in) investing activities before extraordinary items               | -9,667.5                       | -7,462.89                      |            |
| Net cash flows from (used in) investing activities                                          | -9,667.5                       | -7,462.89                      |            |
| Cash flows from used in financing activities [Abstract]                                     |                                |                                |            |
| Proceeds from issuing shares                                                                | 0                              | 28.76                          |            |
| Dividends paid                                                                              | 421.74                         | 0                              |            |
| Net cash flows from (used in) financing activities before extraordinary items               | -421.74                        | 28.76                          |            |
| Net cash flows from (used in) financing activities                                          | -421.74                        | 28.76                          |            |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 74.43                          | -16.63                         |            |
| Net increase (decrease) in cash and cash equivalents                                        | 74.43                          | -16.63                         |            |
| Cash and cash equivalents cash flow statement at end of period                              | 124.2                          | 49.77                          | 66.4       |

## Footnotes

- (A) Depreciation on Fixed Assets 189.66, Amortization of Fixed Assets 23.73, Fixed Assets Adjustments (0.56)
- (B) Depreciation on Fixed Assets 162.17, Amortization of Fixed Assets 30.23, Fixed Assets Adjustments (0.30)
- (C) Dividend on Shares 1.98, Dividend on Mutual Fund 0.05
- (D) Dividend on Shares 1.52, Dividend on Mutual Fund 0.04
- (E) Long Term Capital (Gain)/Loss Equity (72.85), Short Term Capital (Gain)/Loss on Equity (5.75), Short Term Capital (Gain)/Loss on Mutual Fund (224.18), Financial Opportunities Forum- Membership Fees (4.97)
- (F) Long Term Capital (Gain)/Loss Equity (3.47), Short Term Capital (Gain)/Loss on Equity 0.40, Short Term Capital (Gain)/Loss on Mutual Fund (145.05), Financial Opportunities Forum- Membership Fees (6.08)
- (G) (Increase)/Decrease in Long Term Loans & Advances (7.11), (Increase)/Decrease in Short-Term Loans & Advances (73.17), (Increase)/Decrease in Other Non Current and Current Assets (58.31)
- (H) (Increase)/Decrease in Long Term Loans & Advances 66.36, (Increase)/Decrease in Short-Term Loans & Advances (32.30), (Increase)/Decrease in Other Non Current and Current Assets (9.24)
- (I) Increase / (Decrease) in Long Term Provisions & Other Long Term Liabilities 4.31, Increase /(Decrease) in Decrease in Deferred tax liabilities 12.46
- (J) Increase / (Decrease) in Long Term Provisions & Other Long Term Liabilities 16.67, Increase /(Decrease) in Decrease in Deferred tax liabilities 5.83
- (K) Dividend on Shares 1.98, Dividend on Mutual Fund 0.05
- (L) Dividend on Shares 1.52, Dividend on Mutual Fund 0.04
- (M) Purchase/Sale of Investments (9414.60), Long Term Capital Gain /(Loss) on Equity 72.85, Short Term Capital Gain/(Loss) on Equity 5.75, Short Term Capital Gain /(Loss) on Mutual Fund 224.18, Financial Opportunities Forum- Membership Fees 4.97
- (N) Purchase/Sale of Investments (7308.81), Long Term Capital Gain /(Loss) on Equity 3.47, Short Term Capital Gain/(Loss) on Equity (0.40), Short Term Capital Gain /(Loss) on Mutual Fund 145.05, Financial Opportunities Forum- Membership Fees 6.08

**[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]         |                                |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of classes of share capital [Abstract]                                                                         |                                |                                |                                |                                |
| Disclosure of classes of share capital [LineItems]                                                                        |                                |                                |                                |                                |
| Number of shares authorised                                                                                               | [shares] 3,00,00,000           | [shares] 3,00,00,000           | [shares] 3,00,00,000           | [shares] 3,00,00,000           |
| Value of shares authorised                                                                                                | 3,000                          | 3,000                          | 3,000                          | 3,000                          |
| Number of shares issued                                                                                                   | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             |
| Value of shares issued                                                                                                    | 766.8074                       | 766.8074                       | 766.8074                       | 766.8074                       |
| Number of shares subscribed and fully paid                                                                                | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             |
| Value of shares subscribed and fully paid                                                                                 | 766.8074                       | 766.8074                       | 766.8074                       | 766.8074                       |
| Number of shares subscribed but not fully paid                                                                            | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid                                                                             | 0                              | 0                              | 0                              | 0                              |
| Total number of shares subscribed                                                                                         | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             |
| Total value of shares subscribed                                                                                          | 766.8074                       | 766.8074                       | 766.8074                       | 766.8074                       |
| Value of shares paid-up [Abstract]                                                                                        |                                |                                |                                |                                |
| Number of shares paid-up                                                                                                  | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 76,68,074             |
| Value of shares called                                                                                                    | 766.8074                       | 766.8074                       | 766.8074                       | 766.8074                       |
| Calls unpaid [Abstract]                                                                                                   |                                |                                |                                |                                |
| Calls unpaid by directors and officers [Abstract]                                                                         |                                |                                |                                |                                |
| Calls unpaid by directors                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by officers                                                                                                  | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid by directors and officers                                                                              | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by others                                                                                                    | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid                                                                                                        | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares                                                                                                          | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares reissued                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Value of shares paid-up                                                                                                   | 766.8074                       | 766.8074                       | 766.8074                       | 766.8074                       |
| Reconciliation of number of shares outstanding [Abstract]                                                                 |                                |                                |                                |                                |
| Changes in number of shares outstanding [Abstract]                                                                        |                                |                                |                                |                                |
| Increase in number of shares outstanding [Abstract]                                                                       |                                |                                |                                |                                |
| Number of shares issued in public offering                                                                                | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as bonus shares                                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights                                                                                         | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement                                                                        | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash                                                  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation                                                                      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares                                                                                          | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan                                                                  | [shares] 0                     | [shares] 12,788                | [shares] 0                     | [shares] 12,788                |
| Number of other issue of shares arising out of conversion of securities                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period                                                                     | [shares] 0                     | [shares] 12,788                | [shares] 0                     | [shares] 12,788                |

|                                                                                                                       |                    |                    |                    |                    |
|-----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Decrease in number of shares during period [Abstract]                                                                 |                    |                    |                    |                    |
| Number of shares redeemed                                                                                             | [shares] 0         | [shares] 0         |                    |                    |
| Number of shares bought back                                                                                          | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Other decrease in number of shares                                                                                    | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total decrease in number of shares during period                                                                      | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total increase (decrease) in number of shares outstanding                                                             | [shares] 0         | [shares] 12,788    | [shares] 0         | [shares] 12,788    |
| Number of shares outstanding at end of period                                                                         | [shares] 76,68,074 | [shares] 76,68,074 | [shares] 76,68,074 | [shares] 76,68,074 |
| Reconciliation of value of shares outstanding [Abstract]                                                              |                    |                    |                    |                    |
| Changes in share capital [Abstract]                                                                                   |                    |                    |                    |                    |
| Increase in share capital during period [Abstract]                                                                    |                    |                    |                    |                    |
| Amount of public issue during period                                                                                  | 0                  | 0                  | 0                  | 0                  |
| Amount of bonus issue during period                                                                                   | 0                  | 0                  | 0                  | 0                  |
| Amount of rights issue during period                                                                                  | 0                  | 0                  | 0                  | 0                  |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0                  | 0                  | 0                  | 0                  |
| Amount of other private placement issue during period                                                                 | 0                  | 0                  | 0                  | 0                  |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period        | 0                  | 0                  | 0                  | 0                  |
| Amount of other preferential allotment issue during period                                                            | 0                  | 0                  | 0                  | 0                  |
| Amount of issue allotted for contracts without payment received in cash during period                                 | 0                  | 0                  | 0                  | 0                  |
| Amount of issue under scheme of amalgamation during period                                                            | 0                  | 0                  | 0                  | 0                  |
| Amount of other issues during period                                                                                  | 0                  | 0                  | 0                  | 0                  |
| Amount of employee stock option plan issued during period                                                             | 0                  | 1,2788             | 0                  | 1,2788             |
| Amount of other issue arising out of conversion of securities during period                                           | 0                  | 0                  | 0                  | 0                  |
| Total aggregate amount of increase in share capital during period                                                     | 0                  | 1,2788             | 0                  | 1,2788             |
| Decrease in share capital during period [Abstract]                                                                    |                    |                    |                    |                    |
| Decrease in amount of shares redeemed                                                                                 | 0                  | 0                  |                    |                    |
| Decrease in amount of shares bought back                                                                              | 0                  | 0                  | 0                  | 0                  |
| Other decrease in amount of shares                                                                                    | 0                  | 0                  | 0                  | 0                  |
| Total decrease in share capital during period                                                                         | 0                  | 0                  | 0                  | 0                  |
| Total increase (decrease) in share capital                                                                            | 0                  | 1,2788             | 0                  | 1,2788             |
| Share capital at end of period                                                                                        | 766.81             | 766.81             | 766.8074           | 766.8074           |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] |                    |                    |                    |                    |
| Shares in company held by holding company                                                                             | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by ultimate holding company                                                                    | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by subsidiaries of its holding company                                                         | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by subsidiaries of its ultimate holding company                                                | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by associates of its holding company                                                           | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares in company held by associates of its ultimate holding company                                                  | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates      | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment              | [shares] 0         | [shares] 0         | [shares] 0         | [shares] 0         |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment    | 0                  | 0                  | 0                  | 0                  |

|                                                                                                                                     |            |            |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment    | NA         | NA         | NA         | NA         |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years                                                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares                                                                                          | 0          | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |            |            |
| Application money received for allotment of securities and due for refund, principal                                                | 0          | 0          | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued                                         | 0          | 0          | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0          | 0          | 0          | 0          |
| Terms and conditions of shares pending allotment                                                                                    | NA         | NA         | NA         | NA         |
| Number of shares proposed to be issued                                                                                              | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted                                                                                             | 0          | 0          | 0          | 0          |
| Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment   | NA         | NA         | NA         | NA         |
| Reason for over due period for which application money is pending prior to allotment of shares                                      | NA         | NA         | NA         | NA         |

## Disclosure of classes of share capital [Table]

..(2)

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

| Classes of share capital [Axis]                                                                                           | Equity shares 1 [Member]       |                                | Preference shares [Member]     |                                |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of classes of share capital [Abstract]                                                                         |                                |                                |                                |                                |
| Disclosure of classes of share capital [LineItems]                                                                        |                                |                                |                                |                                |
| Type of share                                                                                                             | Equity Shares                  | Equity Shares                  |                                |                                |
| Number of shares authorised                                                                                               | [shares] 3,00,00,000           | [shares] 3,00,00,000           | [shares] 0                     | [shares] 0                     |
| Value of shares authorised                                                                                                | 3,000                          | 3,000                          | 0                              | 0                              |
| Number of shares issued                                                                                                   | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 0                     | [shares] 0                     |
| Value of shares issued                                                                                                    | 766.8074                       | 766.8074                       | 0                              | 0                              |
| Number of shares subscribed and fully paid                                                                                | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed and fully paid                                                                                 | 766.8074                       | 766.8074                       | 0                              | 0                              |
| Number of shares subscribed but not fully paid                                                                            | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid                                                                             | 0                              | 0                              | 0                              | 0                              |
| Total number of shares subscribed                                                                                         | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 0                     | [shares] 0                     |
| Total value of shares subscribed                                                                                          | 766.8074                       | 766.8074                       | 0                              | 0                              |
| Value of shares paid-up [Abstract]                                                                                        |                                |                                |                                |                                |
| Number of shares paid-up                                                                                                  | [shares] 76,68,074             | [shares] 76,68,074             | [shares] 0                     | [shares] 0                     |
| Value of shares called                                                                                                    | 766.8074                       | 766.8074                       | 0                              | 0                              |
| Calls unpaid [Abstract]                                                                                                   |                                |                                |                                |                                |
| Calls unpaid by directors and officers [Abstract]                                                                         |                                |                                |                                |                                |
| Calls unpaid by directors                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by officers                                                                                                  | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid by directors and officers                                                                              | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by others                                                                                                    | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid                                                                                                        | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares                                                                                                          | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares reissued                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Value of shares paid-up                                                                                                   | 766.8074                       | 766.8074                       | 0                              | 0                              |
| 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                     | [shares] 0                     |
| Number of shares issued as bonus shares                                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights                                                                                         | [shares] 0                     | [shares] 0                     |                                |                                |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement                                                                        | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash                                                  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation                                                                      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares                                                                                          | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan                                                                  | [shares] 0                     | [shares] 12,788                | [shares] 0                     | [shares] 0                     |
| Number of other issue of shares arising out of conversion of securities                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period                                                                     | [shares] 0                     | [shares] 12,788                | [shares] 0                     | [shares] 0                     |

|                                                                                                                       |                    |                    |            |            |
|-----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|------------|------------|
| Decrease in number of shares during period [Abstract]                                                                 |                    |                    |            |            |
| Number of shares redeemed                                                                                             |                    |                    | [shares] 0 | [shares] 0 |
| Number of shares bought back                                                                                          | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Other decrease in number of shares                                                                                    | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Total decrease in number of shares during period                                                                      | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Total increase (decrease) in number of shares outstanding                                                             | [shares] 0         | [shares] 12,788    | [shares] 0 | [shares] 0 |
| Number of shares outstanding at end of period                                                                         | [shares] 76,68,074 | [shares] 76,68,074 | [shares] 0 | [shares] 0 |
| Reconciliation of value of shares outstanding [Abstract]                                                              |                    |                    |            |            |
| Changes in share capital [Abstract]                                                                                   |                    |                    |            |            |
| Increase in share capital during period [Abstract]                                                                    |                    |                    |            |            |
| Amount of public issue during period                                                                                  | 0                  | 0                  | 0          | 0          |
| Amount of bonus issue during period                                                                                   | 0                  | 0                  | 0          | 0          |
| Amount of rights issue during period                                                                                  | 0                  | 0                  |            |            |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0                  | 0                  | 0          | 0          |
| Amount of other private placement issue during period                                                                 | 0                  | 0                  | 0          | 0          |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period        | 0                  | 0                  | 0          | 0          |
| Amount of other preferential allotment issue during period                                                            | 0                  | 0                  | 0          | 0          |
| Amount of issue allotted for contracts without payment received in cash during period                                 | 0                  | 0                  | 0          | 0          |
| Amount of issue under scheme of amalgamation during period                                                            | 0                  | 0                  | 0          | 0          |
| Amount of other issues during period                                                                                  | 0                  | 0                  | 0          | 0          |
| Amount of employee stock option plan issued during period                                                             | 0                  | 1.2788             | 0          | 0          |
| Amount of other issue arising out of conversion of securities during period                                           | 0                  | 0                  | 0          | 0          |
| Total aggregate amount of increase in share capital during period                                                     | 0                  | 1.2788             | 0          | 0          |
| Decrease in share capital during period [Abstract]                                                                    |                    |                    |            |            |
| Decrease in amount of shares redeemed                                                                                 |                    |                    | 0          | 0          |
| Decrease in amount of shares bought back                                                                              | 0                  | 0                  | 0          | 0          |
| Other decrease in amount of shares                                                                                    | 0                  | 0                  | 0          | 0          |
| Total decrease in share capital during period                                                                         | 0                  | 0                  | 0          | 0          |
| Total increase (decrease) in share capital                                                                            | 0                  | 1.2788             | 0          | 0          |
| Share capital at end of period                                                                                        | 766.8074           | 766.8074           | 0          | 0          |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] |                    |                    |            |            |
| Shares in company held by holding company                                                                             | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares in company held by ultimate holding company                                                                    | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its holding company                                                         | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its ultimate holding company                                                | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its holding company                                                           | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its ultimate holding company                                                  | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates      | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment              | [shares] 0         | [shares] 0         | [shares] 0 | [shares] 0 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment    | 0                  | 0                  | 0          | 0          |

|                                                                                                                                     |            |            |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment    | NA         | NA         | NA         | NA         |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years                                                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares                                                                                          | 0          | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |            |            |
| Application money received for allotment of securities and due for refund, principal                                                | 0          | 0          | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued                                         | 0          | 0          | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0          | 0          | 0          | 0          |
| Terms and conditions of shares pending allotment                                                                                    | NA         | NA         | NA         | NA         |
| Number of shares proposed to be issued                                                                                              | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted                                                                                             | 0          | 0          | 0          | 0          |
| Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment   | NA         | NA         | NA         | NA         |
| Reason for over due period for which application money is pending prior to allotment of shares                                      | NA         | NA         | NA         | NA         |

## Disclosure of classes of share capital [Table]

..(3)

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

| Classes of share capital [Axis]                                                                                           | Preference shares 1 [Member]   |                                |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
|                                                                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of classes of share capital [Abstract]                                                                         |                                |                                |
| Disclosure of classes of share capital [LineItems]                                                                        |                                |                                |
| Type of share                                                                                                             | Preference Shares              | Preference Shares              |
| Number of shares authorised                                                                                               | [shares] 0                     | [shares] 0                     |
| Value of shares authorised                                                                                                | 0                              | 0                              |
| Number of shares issued                                                                                                   | [shares] 0                     | [shares] 0                     |
| Value of shares issued                                                                                                    | 0                              | 0                              |
| Number of shares subscribed and fully paid                                                                                | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed and fully paid                                                                                 | 0                              | 0                              |
| Number of shares subscribed but not fully paid                                                                            | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid                                                                             | 0                              | 0                              |
| Total number of shares subscribed                                                                                         | [shares] 0                     | [shares] 0                     |
| Total value of shares subscribed                                                                                          | 0                              | 0                              |
| Value of shares paid-up [Abstract]                                                                                        |                                |                                |
| Number of shares paid-up                                                                                                  | [shares] 0                     | [shares] 0                     |
| Value of shares called                                                                                                    | 0                              | 0                              |
| Calls unpaid [Abstract]                                                                                                   |                                |                                |
| Calls unpaid by directors and officers [Abstract]                                                                         |                                |                                |
| Calls unpaid by directors                                                                                                 | 0                              | 0                              |
| Calls unpaid by officers                                                                                                  | 0                              | 0                              |
| Total calls unpaid by directors and officers                                                                              | 0                              | 0                              |
| Calls unpaid by others                                                                                                    | 0                              | 0                              |
| Total calls unpaid                                                                                                        | 0                              | 0                              |
| Forfeited shares                                                                                                          | 0                              | 0                              |
| Forfeited shares reissued                                                                                                 | 0                              | 0                              |
| Value of shares paid-up                                                                                                   | 0                              | 0                              |
| Par value per share                                                                                                       | [INR/shares] 0                 | [INR/shares] 0                 |
| 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                     |
| Number of shares issued as bonus shares                                                                                   | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement                                                                        | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment                                                                   | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash                                                  | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation                                                                      | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares                                                                                          | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan                                                                  | [shares] 0                     | [shares] 0                     |
| Number of other issue of shares arising out of conversion of securities                                                   | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period                                                                     | [shares] 0                     | [shares] 0                     |
| Decrease in number of shares during period [Abstract]                                                                     |                                |                                |
| Number of shares redeemed                                                                                                 | [shares] 0                     | [shares] 0                     |
| Number of shares bought back                                                                                              | [shares] 0                     | [shares] 0                     |
| Other decrease in number of shares                                                                                        | [shares] 0                     | [shares] 0                     |
| Total decrease in number of shares during period                                                                          | [shares] 0                     | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding                                                                 | [shares] 0                     | [shares] 0                     |
| Number of shares outstanding at end of period                                                                             | [shares] 0                     | [shares] 0                     |
| 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                              |
| Amount of bonus issue during period                                                                                       | 0                              | 0                              |
| Amount of private placement issue arising out of conversion of debentures preference shares during period                 | 0                              | 0                              |
| Amount of other private placement issue during period                                                                     | 0                              | 0                              |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period            | 0                              | 0                              |

|                                                                                                                                     |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Amount of other preferential allotment issue during period                                                                          | 0          | 0          |
| Amount of issue allotted for contracts without payment received in cash during period                                               | 0          | 0          |
| Amount of issue under scheme of amalgamation during period                                                                          | 0          | 0          |
| Amount of other issues during period                                                                                                | 0          | 0          |
| Amount of employee stock option plan issued during period                                                                           | 0          | 0          |
| Amount of other issue arising out of conversion of securities during period                                                         | 0          | 0          |
| Total aggregate amount of increase in share capital during period                                                                   | 0          | 0          |
| Decrease in share capital during period [Abstract]                                                                                  |            |            |
| Decrease in amount of shares redeemed                                                                                               | 0          | 0          |
| Decrease in amount of shares bought back                                                                                            | 0          | 0          |
| Other decrease in amount of shares                                                                                                  | 0          | 0          |
| Total decrease in share capital during period                                                                                       | 0          | 0          |
| Total increase (decrease) in share capital                                                                                          | 0          | 0          |
| Share capital at end of period                                                                                                      | 0          | 0          |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]               |            |            |
| Shares in company held by holding company                                                                                           | [shares] 0 | [shares] 0 |
| Shares in company held by ultimate holding company                                                                                  | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its holding company                                                                       | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its ultimate holding company                                                              | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its holding company                                                                         | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its ultimate holding company                                                                | [shares] 0 | [shares] 0 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates                    | [shares] 0 | [shares] 0 |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                            | [shares] 0 | [shares] 0 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0          | 0          |
| Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment    | NA         | NA         |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years                                                                       | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares                                                                                          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |
| Application money received for allotment of securities and due for refund, principal                                                | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued                                         | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0          | 0          |
| Terms and conditions of shares pending allotment                                                                                    | NA         | NA         |
| Number of shares proposed to be issued                                                                                              | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted                                                                                             | 0          | 0          |
| Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment   | NA         | NA         |
| Reason for over due period for which application money is pending prior to allotment of shares                                      | NA         | NA         |

**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]                                           | Share capital [Member] |                    | Equity shares [Member] |                    |
|---------------------------------------------------------------------------|------------------------|--------------------|------------------------|--------------------|
| Name of shareholder [Axis]                                                | Shareholder 1 [Member] |                    | Shareholder 1 [Member] |                    |
|                                                                           | 31/03/2024             | 31/03/2023         | 31/03/2024             | 31/03/2023         |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                    |                        |                    |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                    |                        |                    |
| Number of shares held in company                                          | [shares] 62,28,839     | [shares] 62,11,689 | [shares] 62,28,839     | [shares] 62,11,689 |

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

..(2)

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

| Classes of share capital [Axis]                                           | Equity shares 1 [Member]       |                                |                                |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]                                                | Shareholder 1 [Member]         |                                | Shareholder 2 [Member]         |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share                                                             | Equity Shares                  | Equity Shares                  | Equity Shares                  | Equity Shares                  |
| Name of shareholder                                                       | Geeta P Parikh                 | Geeta P Parikh                 | Rajeev Thakkar                 | Rajeev Thakkar                 |
| PAN of shareholder                                                        | AIXPP3890N                     | AIXPP3890N                     | AABPT5678E                     | AABPT5678E                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company                                          | [shares] 57,77,790             | [shares] 57,77,790             | [shares] 4,51,049              | [shares] 4,33,899              |
| Percentage of shareholding in company                                     | 75.35%                         | 75.35%                         | 5.88%                          | 5.66%                          |

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

|                                                                                      | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 |
|--------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|
| Disclosure of notes on share capital explanatory [TextBlock]                         | Textual information (2)<br>[See below] |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                                    | Yes                            |
| Whether reduction in capital done during year                                        | No                                     | No                             |
| Whether money raised from public offering during year                                | No                                     | No                             |

## Textual information (2)

## Disclosure of notes on share capital explanatory [Text Block]

|                                                                                                                             |           |        |           |                           |                                 |                              |                                 |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|--------|-----------|---------------------------|---------------------------------|------------------------------|---------------------------------|
| NOTE 3 :<br>SHARE<br>CAPITAL                                                                                                |           |        |           |                           |                                 |                              |                                 |
|                                                                                                                             |           |        |           |                           |                                 | As at<br>31st March,<br>2024 | As at<br>31st<br>March,<br>2023 |
|                                                                                                                             |           |        |           |                           |                                 | (Rs. in Lakhs)               | (Rs. in<br>Lakhs)               |
| AUTHORISED                                                                                                                  |           |        |           |                           |                                 |                              |                                 |
| 3,00,00,000<br>Equity Shares<br>of Rs.10/-<br>each                                                                          |           |        |           |                           |                                 | 3,000.00                     | 3,000.0                         |
| ISSUED,<br>SUBSCRIBED<br>AND PAID UP<br>CAPITAL                                                                             |           |        |           |                           |                                 |                              |                                 |
| 76,68,074<br>Equity Shares<br>of Rs.10/-<br>each fully paid                                                                 |           |        |           |                           | 766.81                          | 766.81                       |                                 |
| Previous year<br>76,68,074<br>Equity Shares<br>of Rs 10/-<br>each fully paid<br>up                                          |           |        |           |                           |                                 |                              |                                 |
|                                                                                                                             |           |        |           |                           |                                 | 766.81                       | 766.81                          |
| a.<br>Reconciliation<br>of Shares<br>outstanding as<br>at the<br>beginning and<br>at the end of<br>the reporting<br>period. |           |        |           |                           |                                 |                              |                                 |
|                                                                                                                             |           |        |           | As at<br>31st March, 2024 | As at<br>31st<br>March,<br>2023 |                              |                                 |
|                                                                                                                             |           |        |           | No of shares              | Rs. In<br>Lakhs                 | No of shares                 | Rs. In<br>Lakhs                 |
| At the<br>beginning of<br>the period                                                                                        | 76,68,074 | 766.81 | 76,55,286 | 765.53                    |                                 |                              |                                 |
| Issued during<br>the period                                                                                                 | -         | -      | 12,788    | 1.28                      |                                 |                              |                                 |
| Outstanding at                                                                                                              |           |        |           |                           |                                 |                              |                                 |

|                                                                     |                                     |                                     |                                            |                        |                        |       |   |
|---------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------|------------------------|------------------------|-------|---|
| the end of the period                                               | 76,68,074                           | 766.81                              | 76,68,074                                  | 766.81                 |                        |       |   |
|                                                                     |                                     |                                     |                                            |                        |                        |       |   |
| b. Details of Shareholders holding more than 5 % of Ordinary Shares |                                     |                                     |                                            |                        |                        |       |   |
|                                                                     |                                     |                                     |                                            | As at 31st March, 2024 | As at 31st March, 2023 |       |   |
| Name of the Shareholders                                            | No of shares                        | % of Holding                        | No of shares                               | % of Holding           |                        |       |   |
| Geeta P Parikh                                                      | 57,77,790                           | 75.35                               | 57,77,790                                  | 75.35                  |                        |       |   |
| Rajeev Thakkar                                                      | 4,51,049                            | 5.88                                | 4,33,899                                   | 5.66                   |                        |       |   |
| Total                                                               | 62,28,839                           | 81.23                               | 62,11,689                                  | 81.01                  |                        |       |   |
|                                                                     |                                     |                                     |                                            |                        |                        |       |   |
| c. Changes in shareholding of Promoters as below                    |                                     |                                     |                                            |                        |                        |       |   |
| Name of the Promoter                                                | Shareholding As at 31st March, 2024 | Shareholding As at 31st March, 2023 | % Change in shareholding during the period |                        |                        |       |   |
| No. of Shares                                                       | % of Total Shares                   | No. of Shares                       | % of Total Shares                          |                        |                        |       |   |
| Geeta P Parikh                                                      | 57,77,790                           | 75.35                               | 57,77,790                                  | 75.35                  | -                      |       |   |
| Empeegee Portfolio Management Services Pvt. Ltd                     | 3,50,000                            | 4.56                                | 3,50,000                                   | 4.56                   | -                      |       |   |
| Neil P Parikh                                                       | 70,859                              | 0.92                                | 70,859                                     | 0.92                   | -                      |       |   |
| Sahil P Parikh                                                      |                                     |                                     | 56,111                                     | 0.73                   | 56,111                 | 0.73  | - |
| Khushboo Joshi                                                      |                                     |                                     | 4,800                                      | 0.06                   | 4,800                  | 0.06  | - |
| Sitanshi S Parikh                                                   | 1,536                               | 0.02                                | 1,536                                      | 0.02                   | -                      |       |   |
| Total                                                               |                                     |                                     | 62,61,096                                  | 81.64                  | 62,61,096              | 81.64 | - |

**[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]              |                                | Capital redemption reserves [Member] |                                |
|--------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------------|
|                                                                          | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024       | 01/04/2022<br>to<br>31/03/2023 |
| Statement of changes in reserves [Abstract]                              |                                |                                |                                      |                                |
| Statement of changes in reserves [LineItems]                             |                                |                                |                                      |                                |
| Changes in reserves [Abstract]                                           |                                |                                |                                      |                                |
| Additions to reserves [Abstract]                                         |                                |                                |                                      |                                |
| Profit (loss) for period                                                 | 10,910.33                      | 7,651.49                       |                                      |                                |
| Total additions to reserves                                              | 10,910.33                      | 7,651.49                       |                                      |                                |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |                                |                                      |                                |
| Dividend appropriation [Abstract]                                        |                                |                                |                                      |                                |
| Final dividend appropriation [Abstract]                                  |                                |                                |                                      |                                |
| Final equity dividend appropriation                                      | 421.74                         | 0                              |                                      |                                |
| Total final dividend appropriation                                       | 421.74                         | 0                              |                                      |                                |
| Total dividend appropriation                                             | 421.74                         | 0                              |                                      |                                |
| Total appropriations for dividend, dividend tax and general reserve      | 421.74                         | 0                              |                                      |                                |
| Total changes in reserves                                                | 10,488.59                      | 7,651.49                       | 0                                    | 0                              |
| Reserves at end of period                                                | 29,865.15                      | 19,376.56                      | 101                                  | 101                            |

**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] |                                | Other reserves [Member]        |                                |
|----------------------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                              | 01/04/2023<br>to<br>31/03/2024      | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Statement of changes in reserves [Abstract]  |                                     |                                |                                |                                |
| Statement of changes in reserves [LineItems] |                                     |                                |                                |                                |
| Changes in reserves [Abstract]               |                                     |                                |                                |                                |
| Total changes in reserves                    | 0                                   | 0                              | 0                              | 0                              |
| Reserves at end of period                    | 1,098.87                            | 1,098.87                       | 3.85                           | 3.85                           |

**Statement of changes in reserves [Table]**

..(3)

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

| Components of reserves [Axis]                                            | General reserve [Member]       |                                | Surplus [Member]               |                                |
|--------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                          | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Statement of changes in reserves [Abstract]                              |                                |                                |                                |                                |
| Statement of changes in reserves [LineItems]                             |                                |                                |                                |                                |
| Changes in reserves [Abstract]                                           |                                |                                |                                |                                |
| Additions to reserves [Abstract]                                         |                                |                                |                                |                                |
| Profit (loss) for period                                                 |                                |                                | 10,910.33                      | 7,651.49                       |
| Total additions to reserves                                              |                                |                                | 10,910.33                      | 7,651.49                       |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |                                |                                |                                |
| Dividend appropriation [Abstract]                                        |                                |                                |                                |                                |
| Final dividend appropriation [Abstract]                                  |                                |                                |                                |                                |
| Final equity dividend appropriation                                      |                                |                                | 421.74                         | 0                              |
| Total final dividend appropriation                                       |                                |                                | 421.74                         | 0                              |
| Total dividend appropriation                                             |                                |                                | 421.74                         | 0                              |
| Total appropriations for dividend, dividend tax and general reserve      |                                |                                | 421.74                         | 0                              |
| Total changes in reserves                                                | 0                              | 0                              | 10,488.59                      | 7,651.49                       |
| Reserves at end of period                                                | 3.85                           | 3.85                           | 28,661.43                      | 18,172.84                      |

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

|                                                         |                                         |
|---------------------------------------------------------|-----------------------------------------|
|                                                         | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| Disclosure of notes on reserves explanatory [TextBlock] | Textual information (3)<br>[See below]  |

## Textual information (3)

## Disclosure of notes on reserves explanatory [Text Block]

|                                                                  |                                              |                                              |  |           |           |
|------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|--|-----------|-----------|
| NOTE 4: RESERVES AND SURPLUS                                     |                                              |                                              |  |           |           |
|                                                                  | As at<br>31st March,<br>2024<br>Rs. In Lakhs | As at<br>31st March,<br>2023<br>Rs. In Lakhs |  |           |           |
| General Reserve(a)                                               | 3.85                                         | 3.85                                         |  |           |           |
| Capital Redemption Reserves(b)                                   | 101.00                                       | 101.00                                       |  |           |           |
| Share Premium (c)                                                | 1,098.87                                     | 1,098.87                                     |  |           |           |
| Surplus/(deficit) in the statement of Profit and Loss            |                                              |                                              |  |           |           |
| At the Beginning of the Accounting period                        | 18,172.84                                    | 10,521.35                                    |  |           |           |
| Additions During the Year                                        | 10,910.33                                    | 7,651.49                                     |  |           |           |
| Less : Dividend Paid                                             |                                              |                                              |  | (421.74)  | -         |
| Closing Balance of Surplus in the Statement of Profit & Loss (d) | 28,661.43                                    | 18,172.84                                    |  |           |           |
|                                                                  |                                              |                                              |  |           |           |
| TOTAL (a+b+c+d)                                                  |                                              |                                              |  | 29,865.15 | 19,376.56 |

## [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] |                                | Buildings [Member]             |                                | Office building [Member]                  |                                           |
|------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------------------|-------------------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]       |                                | Owned assets [Member]          |                                | Owned assets [Member]                     |                                           |
|                                                                  | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            |
| Disclosure of additional information tangible assets [Abstract]  |                                        |                                |                                |                                |                                           |                                           |
| Disclosure of additional information tangible assets [LineItems] |                                        |                                |                                |                                |                                           |                                           |
| Depreciation method tangible assets                              | As per child member                    | As per child member            | As per child member            | As per child member            | Straight line method                      | Straight line method                      |
| Useful lives or depreciation rates tangible assets               | As per child member                    | As per child member            | As per child member            | As per child member            | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |

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

..(2)

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

| Classes of tangible assets [Axis]                                | Furniture and fixtures [Member]           |                                           | Vehicles [Member]              |                                | Motor vehicles [Member]                   |                                           |
|------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------|--------------------------------|-------------------------------------------|-------------------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]                     |                                           | Owned assets [Member]          |                                | Owned assets [Member]                     |                                           |
|                                                                  | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            |
| Disclosure of additional information tangible assets [Abstract]  |                                           |                                           |                                |                                |                                           |                                           |
| Disclosure of additional information tangible assets [LineItems] |                                           |                                           |                                |                                |                                           |                                           |
| Depreciation method tangible assets                              | Straight line method                      | Straight line method                      | As per child member            | As per child member            | Straight line method                      | Straight line method                      |
| Useful lives or depreciation rates tangible assets               | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per child member            | As per child member            | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |

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

..(3)

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

| Classes of tangible assets [Axis]                                | Office equipment [Member]                 |                                           | Computer equipments [Member]              |                                           | Other tangible assets [Member] |                                |
|------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]                     |                                           | Owned assets [Member]                     |                                           | Owned assets [Member]          |                                |
|                                                                  | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of additional information tangible assets [Abstract]  |                                           |                                           |                                           |                                           |                                |                                |
| Disclosure of additional information tangible assets [LineItems] |                                           |                                           |                                           |                                           |                                |                                |
| Depreciation method tangible assets                              | Straight line method                      | Straight line method                      | Straight line method                      | Straight line method                      | As per child member            | As per child member            |
| Useful lives or depreciation rates tangible assets               | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per child member            | As per child member            |

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

..(4)

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]                     |                                           |
|                                                                  | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023            |
| Disclosure of additional information tangible assets [Abstract]  |                                           |                                           |
| Disclosure of additional information tangible assets [LineItems] |                                           |                                           |
| Depreciation method tangible assets                              | Straight line method                      | Straight line method                      |
| Useful lives or depreciation rates tangible assets               | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |

## Disclosure of tangible assets [Table]

..(1)

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

| Classes of tangible assets [Axis]                                         | 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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 549.18                                 | 288.99                         | 549.18                         | 288.99                         |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -189.66                                | -162.16                        |                                |                                | 189.66                                           | 162.16                         |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                        |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                                      | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 17.18                                  | 0.26                           | 58.38                          | 5.93                           | 41.2                                             | 5.67                           |
| Total disposals tangible assets                                           | 17.18                                  | 0.26                           | 58.38                          | 5.93                           | 41.2                                             | 5.67                           |
| Other adjustments tangible assets [Abstract]                              |                                        |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total other adjustments tangible assets                                   | 0                                      | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total changes in tangible assets                                          | 342.34                                 | 126.87                         | 490.8                          | 283.06                         | 148.46                                           | 156.19                         |
| Tangible assets at end of period                                          | 2,315.27                               | 1,972.93                       | 3,243.13                       | 2,752.33                       | 927.86                                           | 779.4                          |

## 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] |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| 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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 549.18                                 | 288.99                         | 549.18                         | 288.99                         |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -189.66                                | -162.16                        |                                |                                | 189.66                                           | 162.16                         |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                        |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                                      | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 17.18                                  | 0.26                           | 58.38                          | 5.93                           | 41.2                                             | 5.67                           |
| Total disposals tangible assets                                           | 17.18                                  | 0.26                           | 58.38                          | 5.93                           | 41.2                                             | 5.67                           |
| Other adjustments tangible assets [Abstract]                              |                                        |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total other adjustments tangible assets                                   | 0                                      | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total changes in tangible assets                                          | 342.34                                 | 126.87                         | 490.8                          | 283.06                         | 148.46                                           | 156.19                         |
| Tangible assets at end of period                                          | 2,315.27                               | 1,972.93                       | 3,243.13                       | 2,752.33                       | 927.86                                           | 779.4                          |

## Disclosure of tangible assets [Table]

..(3)

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

| Classes of tangible assets [Axis]                                         | Buildings [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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 378.75                         | 145.17                         | 378.75                         | 145.17                         |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -85.62                         | -75.92                         |                                |                                | 85.62                                            | 75.92                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total other adjustments tangible assets                                   | 0                              | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total changes in tangible assets                                          | 293.13                         | 69.55                          | 378.75                         | 145.17                         | 85.62                                            | 75.62                          |
| Tangible assets at end of period                                          | 1,909.96                       | 1,616.83                       | 2,421.15                       | 2,042.4                        | 511.19                                           | 425.57                         |

## Disclosure of tangible assets [Table]

..(4)

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

| Classes of tangible assets [Axis]                                         | Office building [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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 378.75                         | 145.17                         | 378.75                         | 145.17                         |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -85.62                         | -75.92                         |                                |                                | 85.62                                            | 75.92                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total other adjustments tangible assets                                   | 0                              | 0.3                            | 0                              | 0                              | 0                                                | -0.3                           |
| Total changes in tangible assets                                          | 293.13                         | 69.55                          | 378.75                         | 145.17                         | 85.62                                            | 75.62                          |
| Tangible assets at end of period                                          | 1,909.96                       | 1,616.83                       | 2,421.15                       | 2,042.4                        | 511.19                                           | 425.57                         |

## Disclosure of tangible assets [Table]

..(5)

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] | Carrying amount [Member]        |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 6.45                            | 14.07                          | 6.45                           | 14.07                          |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                               | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -22.22                          | -21.02                         |                                |                                | 22.22                                            | 21.02                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                               | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                 |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                 |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                               | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total changes in tangible assets                                          | -15.77                          | -6.95                          | 6.45                           | 14.07                          | 22.22                                            | 21.02                          |
| Tangible assets at end of period                                          | 101.27                          | 117.04                         | 226.45                         | 220                            | 125.18                                           | 102.96                         |

## Disclosure of tangible assets [Table]

..(6)

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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 94.69                          | 0                              | 94.69                          | 0                              |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -14.57                         | -14.04                         |                                |                                | 14.57                                            | 14.04                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 16.7                           | 0                              | 46.64                          | 0                              | 29.94                                            | 0                              |
| Total disposals tangible assets                                           | 16.7                           | 0                              | 46.64                          | 0                              | 29.94                                            | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total changes in tangible assets                                          | 63.42                          | -14.04                         | 48.05                          | 0                              | -15.37                                           | 14.04                          |
| Tangible assets at end of period                                          | 118.94                         | 55.52                          | 160.51                         | 112.46                         | 41.57                                            | 56.94                          |

## 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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 94.69                          | 0                              | 94.69                          | 0                              |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -14.57                         | -14.04                         |                                |                                | 14.57                                            | 14.04                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 16.7                           | 0                              | 46.64                          | 0                              | 29.94                                            | 0                              |
| Total disposals tangible assets                                           | 16.7                           | 0                              | 46.64                          | 0                              | 29.94                                            | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total changes in tangible assets                                          | 63.42                          | -14.04                         | 48.05                          | 0                              | -15.37                                           | 14.04                          |
| Tangible assets at end of period                                          | 118.94                         | 55.52                          | 160.51                         | 112.46                         | 41.57                                            | 56.94                          |

## Disclosure of tangible assets [Table]

..(8)

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] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 17.35                          | 1                              | 17.35                          | 1                              |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -12.8                          | -2.51                          |                                |                                | 12.8                                             | 2.51                           |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0.48                           | 0.06                           | 0.9                            | 5.57                           | 0.42                                             | 5.51                           |
| Total disposals tangible assets                                           | 0.48                           | 0.06                           | 0.9                            | 5.57                           | 0.42                                             | 5.51                           |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 1.64                           | 0                              | 0                              | 0                                                | -1.64                          |
| Total other adjustments tangible assets                                   | 0                              | 1.64                           | 0                              | 0                              | 0                                                | -1.64                          |
| Total changes in tangible assets                                          | 4.07                           | 0.07                           | 16.45                          | -4.57                          | 12.38                                            | -4.64                          |
| Tangible assets at end of period                                          | 42.81                          | 38.74                          | 103.96                         | 87.51                          | 61.15                                            | 48.77                          |

## Disclosure of tangible assets [Table]

..(9)

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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 51.64                          | 116.19                         | 51.64                          | 116.19                         |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -51.82                         | -36.35                         |                                |                                | 51.82                                            | 36.35                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                              | 0                              | 10.84                          | 0                              | 10.84                                            | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 10.84                          | 0                              | 10.84                                            | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total changes in tangible assets                                          | -0.18                          | 79.84                          | 40.8                           | 116.19                         | 40.98                                            | 36.35                          |
| Tangible assets at end of period                                          | 132.56                         | 132.74                         | 303.91                         | 263.11                         | 171.35                                           | 130.37                         |

## Disclosure of tangible assets [Table]

..(10)

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] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 0.3                            | 12.56                          | 0.3                            | 12.56                          |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -2.63                          | -12.32                         |                                |                                | 2.63                                             | 12.32                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                              | 0.2                            | 0                              | 0.36                           | 0                                                | 0.16                           |
| Total disposals tangible assets                                           | 0                              | 0.2                            | 0                              | 0.36                           | 0                                                | 0.16                           |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | -1.64                          | 0                              | 0                              | 0                                                | 1.64                           |
| Total other adjustments tangible assets                                   | 0                              | -1.64                          | 0                              | 0                              | 0                                                | 1.64                           |
| Total changes in tangible assets                                          | -2.33                          | -1.6                           | 0.3                            | 12.2                           | 2.63                                             | 13.8                           |
| Tangible assets at end of period                                          | 9.73                           | 12.06                          | 27.15                          | 26.85                          | 17.42                                            | 14.79                          |

## Disclosure of tangible assets [Table]

..(11)

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] | Carrying amount [Member]               |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of tangible assets [Abstract]                                  |                                        |                                |                                |                                |                                                  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                        |                                |                                |                                |                                                  |                                |
| Nature of other tangible assets                                           | Electrical<br>Intallation              | Electrical<br>Intallation      | Electrical<br>Intallation      | Electrical<br>Intallation      | Electrical<br>Intallation                        | Electrical<br>Intallation      |
| Reconciliation of changes in tangible assets [Abstract]                   |                                        |                                |                                |                                |                                                  |                                |
| Changes in tangible assets [Abstract]                                     |                                        |                                |                                |                                |                                                  |                                |
| Additions other than through business combinations tangible assets        | 0.3                                    | 12.56                          | 0.3                            | 12.56                          |                                                  |                                |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -2.63                                  | -12.32                         |                                |                                | 2.63                                             | 12.32                          |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) tangible assets                           | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals tangible assets [Abstract]                                      |                                        |                                |                                |                                |                                                  |                                |
| Disposals tangible assets through demergers                               | 0                                      | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals tangible assets, others                                         | 0                                      | 0.2                            | 0                              | 0.36                           | 0                                                | 0.16                           |
| Total disposals tangible assets                                           | 0                                      | 0.2                            | 0                              | 0.36                           | 0                                                | 0.16                           |
| Other adjustments tangible assets [Abstract]                              |                                        |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences tangible assets      | 0                                      | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | -1.64                          | 0                              | 0                              | 0                                                | 1.64                           |
| Total other adjustments tangible assets                                   | 0                                      | -1.64                          | 0                              | 0                              | 0                                                | 1.64                           |
| Total changes in tangible assets                                          | -2.33                                  | -1.6                           | 0.3                            | 12.2                           | 2.63                                             | 13.8                           |
| Tangible assets at end of period                                          | 9.73                                   | 12.06                          | 27.15                          | 26.85                          | 17.42                                            | 14.79                          |

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

|                                                                | 01/04/2023<br>to<br>31/03/2024         |
|----------------------------------------------------------------|----------------------------------------|
| Disclosure of notes on tangible assets explanatory [TextBlock] | Textual information (4)<br>[See below] |
| Disclosure of accounting policy on tangible assets [TextBlock] | Textual information (5)<br>[See below] |

## Textual information (4)

## Disclosure of notes on tangible assets explanatory [Text Block]

|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |
|-------------------------------------------------------------------------------|----------------------------------------------|------------------------------------|---------------------------------|-------------------------------|------------------------------------|------------------------------------|-------------------------------|
| NOTE 10 :<br>PROPERTY,<br>PLANT &<br>EQUIPMENT<br>AND<br>INTANGIBLE<br>ASSETS |                                              |                                    |                                 |                               |                                    |                                    |                               |
|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |
| Sr. No                                                                        | Asset                                        | Gross Block<br>as at<br>01/04/2023 | Additions<br>during the<br>year | Deductions<br>during the year | Gross Block<br>as at<br>31/03/2024 | Depreciation<br>upto<br>01/04/2023 | Deprecia<br>for the<br>period |
|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |
| A.                                                                            | Property,<br>Plant &<br>Equipment            |                                    |                                 |                               |                                    |                                    |                               |
| 1                                                                             | Office<br>Premises                           | 2,042.40                           | 378.75                          | -                             | 2,421.15                           | 425.57                             | 85.62                         |
| 2                                                                             | Computer                                     | 263.11                             | 51.64                           | 10.84                         | 303.91                             | 130.37                             | 51.82                         |
| 3                                                                             | Office<br>Equipments                         | 87.51                              | 17.35                           | 0.90                          | 103.96                             | 48.77                              | 12.80                         |
| 4                                                                             | Electrical<br>Installation                   | 26.85                              | 0.30                            | -                             | 27.15                              | 14.79                              | 2.63                          |
| 5                                                                             | Motor Car                                    | 112.46                             | 94.69                           | 46.64                         | 160.51                             | 56.94                              | 14.57                         |
| 6                                                                             | Office<br>Furniture                          | 220.00                             | 6.45                            | -                             | 226.45                             | 102.96                             | 22.22                         |
|                                                                               | TOTAL                                        | 2,752.33                           | 549.18                          | 58.38                         | 3,243.13                           | 779.40                             | 189.66                        |
|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |
| B.                                                                            | Intangible<br>Assets                         |                                    |                                 |                               |                                    |                                    |                               |
| 1                                                                             | Computer<br>Software                         | 189.55                             | 20.23                           | -                             | 209.78                             | 151.36                             | 23.73                         |
|                                                                               | TOTAL                                        | 189.55                             | 20.23                           | -                             | 209.78                             | 151.36                             | 23.73                         |
|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |
| C.                                                                            | Intangible<br>Assets<br>under<br>development |                                    |                                 |                               |                                    |                                    |                               |
| 1                                                                             | Computer<br>Software                         | 1.50                               | 11.70                           | -                             | 13.20                              | -                                  | -                             |
|                                                                               | TOTAL                                        | 1.50                               | 11.70                           | -                             | 13.20                              | -                                  | -                             |
|                                                                               |                                              |                                    |                                 |                               |                                    |                                    |                               |

|                                                                                                                                                                                                                                                                   |                                      |           |                      |       |          |        |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------|----------------------|-------|----------|--------|--------|
|                                                                                                                                                                                                                                                                   |                                      |           |                      |       |          |        |        |
|                                                                                                                                                                                                                                                                   | TOTAL<br>(A+B+C)                     | 2,943.38  | 581.11               | 58.38 | 3,466.11 | 930.76 | 213.39 |
|                                                                                                                                                                                                                                                                   |                                      |           |                      |       |          |        |        |
|                                                                                                                                                                                                                                                                   |                                      | 2,639.21  | 310.10               | 5.93  | 2,943.38 | 744.33 | 192.40 |
|                                                                                                                                                                                                                                                                   |                                      |           |                      |       |          |        |        |
| INTANGIBLE<br>ASSETS UNDER<br>DEVELOPMENT:                                                                                                                                                                                                                        |                                      |           |                      |       |          |        |        |
| (a) Intangible<br>assets under<br>development<br>ageing schedule:                                                                                                                                                                                                 |                                      |           |                      |       |          |        |        |
| Intangible assets<br>under<br>development                                                                                                                                                                                                                         | Amount in<br>CWIP for a<br>period of | Total*    |                      |       |          |        |        |
| Less than 1 year                                                                                                                                                                                                                                                  | 1-2 years                            | 2-3 years | More than 3<br>years |       |          |        |        |
| Projects in<br>progress                                                                                                                                                                                                                                           |                                      |           | 13.20                |       |          | 13.20  |        |
| Projects<br>temporarily<br>suspended                                                                                                                                                                                                                              |                                      |           |                      |       |          | -      |        |
| * Total shall tally<br>with the amount<br>of Intangible<br>assets under<br>development in<br>the balance<br>sheet.                                                                                                                                                |                                      |           |                      |       |          |        |        |
|                                                                                                                                                                                                                                                                   |                                      |           |                      |       |          |        |        |
| (b) For Intangible<br>assets under<br>development,<br>whose<br>completion is<br>overdue or has<br>exceeded its cost<br>compared to its<br>original plan,<br>following<br>Intangible assets<br>under<br>development<br>completion<br>schedule shall be<br>given**: |                                      |           |                      |       |          |        |        |
| Intangible assets<br>under<br>development                                                                                                                                                                                                                         | To be<br>completed in                |           |                      |       |          |        |        |
| Less than 1 year                                                                                                                                                                                                                                                  | 1-2 years                            | 2-3 years | More than 3<br>years |       |          |        |        |
| Project 1                                                                                                                                                                                                                                                         |                                      | 1.50      |                      |       |          |        |        |
| Project 2                                                                                                                                                                                                                                                         |                                      |           |                      |       |          |        |        |

## Textual information (5)

### Disclosure of accounting policy on tangible assets [Text Block]

#### i. Property, Plant & Equipment

Property, Plant and Equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

Gains or losses arising from derecognition of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

### [201100] Notes - Intangible assets

#### Disclosure of additional information 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]                                            |                                | Computer software [Member]                      |                                           |
|--------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------|
| Sub classes of intangible assets [Axis]                            | Internally generated and other than internally generated intangible assets [Member] |                                | Internally generated intangible assets [Member] |                                           |
|                                                                    | 01/04/2023<br>to<br>31/03/2024                                                      | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023            |
| Disclosure of additional information intangible assets [Abstract]  |                                                                                     |                                |                                                 |                                           |
| Disclosure of additional information intangible assets [LineItems] |                                                                                     |                                |                                                 |                                           |
| Useful lives or amortization rates intangible assets               | As per child member                                                                 | As per child member            | As per Schedule II of Companies Act, 2013       | As per Schedule II of Companies Act, 2013 |
| Description of amortization method used                            | As per child member                                                                 | As per child member            | Straight line method                            | Straight line method                      |

## 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]                                                            |                                | Gross carrying amount [Member] |                                | Accumulated amortization and impairment [Member] |                                |
|                                                                                          | 01/04/2023<br>to<br>31/03/2024                                                      | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of intangible assets [Abstract]                                               |                                                                                     |                                |                                |                                |                                                  |                                |
| Disclosure of intangible assets [LineItems]                                              |                                                                                     |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in intangible assets [Abstract]                                |                                                                                     |                                |                                |                                |                                                  |                                |
| Changes in intangible assets [Abstract]                                                  |                                                                                     |                                |                                |                                |                                                  |                                |
| Additions to intangible assets [Abstract]                                                |                                                                                     |                                |                                |                                |                                                  |                                |
| Additions through internal development                                                   | 20.23                                                                               | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Additions other than through business combinations intangible assets                     | 0                                                                                   | 0                              | 0                              | 0                              |                                                  |                                |
| Acquisitions through business combinations intangible assets                             | 0                                                                                   | 0                              | 0                              | 0                              |                                                  |                                |
| Total additions to intangible assets                                                     | 20.23                                                                               | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Amortization intangible assets                                                           | -23.73                                                                              | -30.23                         |                                |                                | 23.73                                            | 30.23                          |
| Impairment loss recognised in profit or loss intangible assets                           | 0                                                                                   | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0                                                                                   | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) intangible assets                                        | 0                                                                                   | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals intangible assets [Abstract]                                                   |                                                                                     |                                |                                |                                |                                                  |                                |
| Disposals intangible assets through demergers                                            | 0                                                                                   | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals intangible assets, others                                                      | 0                                                                                   | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals intangible assets                                                        | 0                                                                                   | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Retirements of intangible assets                                                         | 0                                                                                   | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments intangible assets [Abstract]                                           |                                                                                     |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences intangible assets                   | 0                                                                                   | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments intangible assets, others                                              | 0.56                                                                                | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total other adjustments intangible assets                                                | 0.56                                                                                | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total changes in intangible assets                                                       | -2.94                                                                               | -9.13                          | 20.23                          | 21.1                           | 23.17                                            | 30.23                          |
| Intangible assets at end of period                                                       | 35.25                                                                               | 38.19                          | 209.78                         | 189.55                         | 174.53                                           | 151.36                         |

## Disclosure of intangible assets [Table]

..(2)

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 intangible assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                | Gross carrying amount [Member] |                                | Accumulated amortization and impairment [Member] |                                |
|                                                                                          | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of intangible assets [Abstract]                                               |                                                 |                                |                                |                                |                                                  |                                |
| Disclosure of intangible assets [LineItems]                                              |                                                 |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in intangible assets [Abstract]                                |                                                 |                                |                                |                                |                                                  |                                |
| Changes in intangible assets [Abstract]                                                  |                                                 |                                |                                |                                |                                                  |                                |
| Additions to intangible assets [Abstract]                                                |                                                 |                                |                                |                                |                                                  |                                |
| Additions through internal development                                                   | 20.23                                           | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Additions other than through business combinations intangible assets                     | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Acquisitions through business combinations intangible assets                             | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Total additions to intangible assets                                                     | 20.23                                           | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Amortization intangible assets                                                           | -23.73                                          | -30.23                         |                                |                                | 23.73                                            | 30.23                          |
| Impairment loss recognised in profit or loss intangible assets                           | 0                                               | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0                                               | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) intangible assets                                        | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals intangible assets [Abstract]                                                   |                                                 |                                |                                |                                |                                                  |                                |
| Disposals intangible assets through demergers                                            | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals intangible assets, others                                                      | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals intangible assets                                                        | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Retirements of intangible assets                                                         | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments intangible assets [Abstract]                                           |                                                 |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences intangible assets                   | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments intangible assets, others                                              | 0.56                                            | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total other adjustments intangible assets                                                | 0.56                                            | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total changes in intangible assets                                                       | -2.94                                           | -9.13                          | 20.23                          | 21.1                           | 23.17                                            | 30.23                          |
| Intangible assets at end of period                                                       | 35.25                                           | 38.19                          | 209.78                         | 189.55                         | 174.53                                           | 151.36                         |

## Disclosure of intangible assets [Table]

..(3)

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

| Classes of intangible assets [Axis]                                                      | Computer software [Member]                      |                                |                                |                                |                                                  |                                |
|------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of intangible assets [Axis]                                                  | Internally generated intangible assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                | Gross carrying amount [Member] |                                | Accumulated amortization and impairment [Member] |                                |
|                                                                                          | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of intangible assets [Abstract]                                               |                                                 |                                |                                |                                |                                                  |                                |
| Disclosure of intangible assets [LineItems]                                              |                                                 |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in intangible assets [Abstract]                                |                                                 |                                |                                |                                |                                                  |                                |
| Changes in intangible assets [Abstract]                                                  |                                                 |                                |                                |                                |                                                  |                                |
| Additions to intangible assets [Abstract]                                                |                                                 |                                |                                |                                |                                                  |                                |
| Additions through internal development                                                   | 20.23                                           | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Additions other than through business combinations intangible assets                     | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Acquisitions through business combinations intangible assets                             | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Total additions to intangible assets                                                     | 20.23                                           | 21.1                           | 20.23                          | 21.1                           |                                                  |                                |
| Amortization intangible assets                                                           | -23.73                                          | -30.23                         |                                |                                | 23.73                                            | 30.23                          |
| Impairment loss recognised in profit or loss intangible assets                           | 0                                               | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0                                               | 0                              |                                |                                | 0                                                | 0                              |
| Revaluation increase (decrease) intangible assets                                        | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Disposals intangible assets [Abstract]                                                   |                                                 |                                |                                |                                |                                                  |                                |
| Disposals intangible assets through demergers                                            | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Disposals intangible assets, others                                                      | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals intangible assets                                                        | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Retirements of intangible assets                                                         | 0                                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments intangible assets [Abstract]                                           |                                                 |                                |                                |                                |                                                  |                                |
| Increase (decrease) through net exchange differences intangible assets                   | 0                                               | 0                              | 0                              | 0                              |                                                  |                                |
| Other adjustments intangible assets, others                                              | 0.56                                            | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total other adjustments intangible assets                                                | 0.56                                            | 0                              | 0                              | 0                              | -0.56                                            | 0                              |
| Total changes in intangible assets                                                       | -2.94                                           | -9.13                          | 20.23                          | 21.1                           | 23.17                                            | 30.23                          |
| Intangible assets at end of period                                                       | 35.25                                           | 38.19                          | 209.78                         | 189.55                         | 174.53                                           | 151.36                         |

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

|                                                                  |                                        |
|------------------------------------------------------------------|----------------------------------------|
|                                                                  | 01/04/2023<br>to<br>31/03/2024         |
| Disclosure of notes on intangible assets explanatory [TextBlock] | Textual information (6)<br>[See below] |

## Textual information (6)

## Disclosure of notes on intangible assets explanatory [Text Block]

|    |                   |        |       |   |        |        |       |   |        |
|----|-------------------|--------|-------|---|--------|--------|-------|---|--------|
| B. | Intangible Assets |        |       |   |        |        |       |   |        |
| 1  | Computer Software | 189.55 | 20.23 | - | 209.78 | 151.36 | 23.73 | - | (0.56) |
|    | TOTAL             | 189.55 | 20.23 | - | 209.78 | 151.36 | 23.73 | - | (0.56) |

## [200400] Notes - Non-current investments

## Details of non-current investments [Table]

..(1)

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

| Classification of non-current investments [Axis]                                                                    | Column 1                                                |                                                         | Column 2                                                                                                         |                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
|                                                                                                                     | 01/04/2023<br>to<br>31/03/2024                          | 01/04/2022<br>to<br>31/03/2023                          | 01/04/2023<br>to<br>31/03/2024                                                                                   | 01/04/2022<br>to<br>31/03/2023                                                                                   |
| Non-current investments [Abstract]                                                                                  |                                                         |                                                         |                                                                                                                  |                                                                                                                  |
| Disclosure of details of non-current investments [Abstract]                                                         |                                                         |                                                         |                                                                                                                  |                                                                                                                  |
| Details of non-current investments [LineItems]                                                                      |                                                         |                                                         |                                                                                                                  |                                                                                                                  |
| Type of non-current investments                                                                                     | Investment in other Indian companies equity instruments | Investment in other Indian companies equity instruments | Investment in other Indian companies equity instruments                                                          | Investment in other Indian companies equity instruments                                                          |
| Class of non-current investments                                                                                    | Trade investments                                       | Trade investments                                       | Other investments                                                                                                | Other investments                                                                                                |
| Nature of non-current investments                                                                                   | Investment in quoted equity Instruments                 | Investment in quoted equity Instruments                 | Investment in unquoted equity Instruments                                                                        | Investment in unquoted equity Instruments                                                                        |
| Non-current investments                                                                                             | 0                                                       | 82.83                                                   | 15.98                                                                                                            | 15.98                                                                                                            |
| Name of body corporate in whom investment has been made                                                             | NA                                                      | Textual information (7) [See below]                     | AMC Repo Clearing Limited, MF Utilities India Private Limited and Sakhar Bhavan Premises Co-op. Society Limited. | AMC Repo Clearing Limited, MF Utilities India Private Limited and Sakhar Bhavan Premises Co-op. Society Limited. |
| Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity | NA                                                      | NA                                                      | NA                                                                                                               | NA                                                                                                               |
| Number of shares of non-current investment made in body corporate                                                   | [shares] 0                                              | [shares] 0                                              | [shares] 6,09,685                                                                                                | [shares] 6,09,685                                                                                                |
| Details of non-current investments made in body corporate which are partly paid                                     | NA                                                      | NA                                                      | NA                                                                                                               | NA                                                                                                               |

**Details of non-current investments [Table]**

..(2)

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

| Classification of non-current investments [Axis]                                                                    | Column 3                            |                                     | Column 4                       |                                |
|---------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|
|                                                                                                                     | 01/04/2023<br>to<br>31/03/2024      | 01/04/2022<br>to<br>31/03/2023      | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Non-current investments [Abstract]                                                                                  |                                     |                                     |                                |                                |
| Disclosure of details of non-current investments [Abstract]                                                         |                                     |                                     |                                |                                |
| Details of non-current investments [LineItems]                                                                      |                                     |                                     |                                |                                |
| Type of non-current investments                                                                                     | Investments in mutual funds         | Investments in mutual funds         | Other non-current investments  | Other non-current investments  |
| Class of non-current investments                                                                                    | Trade investments                   | Trade investments                   | Other investments              | Other investments              |
| Nature of non-current investments                                                                                   | Investments in mutual funds         | Investments in mutual funds         | Investment in Fixed Deposits   | Investment in Fixed Deposits   |
| Non-current investments                                                                                             | 18,988.69                           | 11,841.82                           | 200                            | 0                              |
| Name of body corporate in whom investment has been made                                                             | Textual information (8) [See below] | Textual information (9) [See below] | NA                             | NA                             |
| Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity | NA                                  | NA                                  | NA                             | NA                             |
| Number of shares of non-current investment made in body corporate                                                   | [shares] 0                          | [shares] 0                          | [shares] 0                     | [shares] 0                     |
| Details of non-current investments made in body corporate which are partly paid                                     | NA                                  | NA                                  | NA                             | NA                             |

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

|                                                                        | 01/04/2023<br>to<br>31/03/2024       | 31/03/2023 |
|------------------------------------------------------------------------|--------------------------------------|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] | Textual information (10) [See below] |            |
| Aggregate amount of quoted non-current investments                     | 0                                    | 82.83      |
| Market value of quoted non-current investments                         | 0                                    | 111        |
| Aggregate amount of unquoted non-current investments                   | 19,204.67                            | 11,857.8   |
| Aggregate provision for diminution in value of non-current investments | 0                                    | 0          |

## Textual information (7)

### Name of body corporate in whom investment has been made

Aarti Industries Limited, Aarti Pharma labs Limited, Abbott India Limited, Aditya Birla Sun Life Amc Limited, Ajanta Pharma Limited, Akzo Nobel India Limited, Alembic Pharmaceuticals Limited, Allcargo Logistics Limited, Anand Rath Wealth Limited, Apar Industries Limited, APL Apollo Tubes Limited, Asahi India Safety Glass Limited, Aurobindo Pharma Limited, Axis Bank Limited, Bajaj Auto Limited, Bajaj Consumer Care Limited, Bajaj Finance Limited, Bajaj Finserv Limited, Balkrishna Industries Limited, Bank Of Baroda Limited, Bharat Electronics Limited, Bharat Forge Limited, Bharti Airtel Limited, Blue Dart Express Limited, Bosch Limited, BSE Limited, Carysil Limited, CCL Products (India) Limited, CEAT Limited, Central Depository Services (India) Limited, Century Plyboards (India) Limited, Cera Sanitaryware Limited, Citi Union Bank Limited, Coal India Limited, Colgate – Palmolive (India) Limited, Coromandal International Limited, CRISIL Limited, Cyient Limited, Dabur India Limited, DCM Shriram Limited, DLF Limited, Dr. Lal Pathlabs Limited, Eclerx Services Limited, Eicher Motors Limited, Elgi Equipments Limited, Endurance Technologies Limited, Engineers India Limited, ESAB India Limited, FDC Limited, Federal Bank Limited, Fine Organic Industries Limited, Fino Payment Bank Limited, Finolex Cables Limited, FSN E- Commerce Ventures Limited, Gabriel India Limited, Genus Power Infrastructures Limited, Glenmark Life Sciences Limited, GMM Pfaudler Limited, Godrej Agrovet Limited, Godrej Industries Limited, Granules India Limited, Great Eastern Shipping Company Limited, Grindwell Norton Limited, Gujarat Heavy Chemicals Limited (GHCL), Hawkins Cookers Limited, HDFC Assets Management Company Limited, HDFC Bank Limited, Hindalco Industries Limited, Hindustan Aeronautics Limited, Hindustan Media Ventures Limited, Hindustan Petroleum Corporation Limited, Housing Development Finance Corporation Limited, HT Media Limited, ICICI Bank Limited, ICICI Lombard General Insurance Company Limited, ICICI Prudential Life Insurance Company Limited, ICICI Securities Limited, ICRA Limited, IDFC Limited, Indian Energy Exchange Limited, Indian Oil Corporation Limited, Indraprastha Gas Limited, Infosys Limited, Ingersoll – Rand (India) Limited, IOL Chemicals And Pharmaceuticals Limited, ITC limited, Jagran Prakashan Limited, Jindal Steel & Power Limited, Kajaria Ceramics Limited, Kama Holdings Limited, KEC International Limited, Kirloskar Ferrous Limited, Kotak Mahindra Bank Limited, KSB Limited, L & T Technology Services Limited, LA Opala RG Limited, Larsen & Toubro Limited, Laurus Labs Limited, LIC Housing Finance Limited, Lupin Limited, Mahanagar Gas Limited, Maharashtra Scooters Limited, Mahindra Logistics Limited, Manappuram Finance Limited, Mario Limited, Maruti Suzuki India Limited, Mastek Limited, Mayur Uniquoters Limited, Motherson Sumi Wiring India Limited, Motilal Oswal Financial Limited, Multi Commodity Exchange Of India Limited, Muthoot Finance Limited, Narayana Hrudayalaya Limited, Natco Pharma Limited, National Aluminium Company Limited, Nazara Technologies Limited, NESCO Limited, Newgen Software Technologies Ltd, NIIT Limited, Nippon Life India Asset Management Limited, NMDC Limited, NMDC Steel Limited, NOCIL Limited, NTPC Limited, Oil India Limited, Oracle Financial Services Software Limited, Page Industries Limited, Philips Carbon Black Limited, Petronet LNG Limited, Piramal Pharma Limited, Ploycab Pharma Limited, Power Grid Corporation Of India Limited, Prince Pipe And Fitting Limited, Quess Crop Limited, R Systems International Limited, Radico Khaitan Limited, Redington (India) Limited, Rites Limited, Rolex Rings Limited, Samvardhana Motherson International Limited, SBI Life Insurance Company Limited, Shriram Finance Limited, SIS Limited, Solar Industries India Limited, Sonata Software Limited, Star Cement Limited, State Bank Of India Limited, Styrenix Performance Materials Limited, Sun Pharmaceuticals Industries Limited, Sundaram Finance Limited, Suprajit Engineering Limited, Supreme Petrochem Limited, Suven Pharmaceuticals Limited, Swaraj Engines Limited, Syngene International Limited, Tata Consumer Products Limited, Tata Motors Limited, Tata Power Company, TCI Express Limited, TCS Limited, Tech Mahindra Limited, The Phoenix Mills Limited, The Supreme Industries Limited, Thyrocare Technologies Limited, Titan Company Limited, Transport Corporation India Limited, Trent Limited, Tube Investments Of Limited, TVS Motors Limited, UltraTech Cement Limited, UPL Limited, Usha Martin Limited, UTI Asset Management Company Limited, Varun Beverages Limited, V- Mart Retail Limited, Voltamp Transformers Limited, VRL Logistic Limited, VST Industries Limited, West Coast Paper Mills Limited, Westlife Developers Limited, ZF Commercial Vehicle Control Systems India Limited, Zomato Limited, Zydus Lifesciences Limited, Motherson Sumi Systems Limited, APL Apollo Tubes Limited.

## Textual information (8)

### Name of body corporate in whom investment has been made

Parag Parikh Flexi Cap Fund, Parag Parikh Liquid Fund, Parag Parikh ELSS Tax Saver Fund, Parag Parikh Arbitrage Fund, Parag Parikh Conservative Hybrid Fund, Corporate Debt Market Development Fund, Parag Parikh Dynamic Asset Allocation Fund, Parag Parikh Liquid Fund (Regular Plan Monthly IDCW), Parag Parikh Liquid Fund (Regular Plan Weekly IDCW), Parag Parikh Liquid Fund (Regular Plan Daily IDCW), Parag Parikh Liquid Fund (Direct Plan Monthly IDCW), Parag Parikh Liquid Fund (Direct Plan Daily IDCW), Parag Parikh Liquid Fund (Direct Plan Weekly IDCW) and Parag Parikh Liquid Fund (Regular Growth Plan)

## Textual information (9)

### Name of body corporate in whom investment has been made

Parag Parikh Flexi Cap Fund, Parag Parikh Liquid Fund, Parag Parikh ELSS Tax Saver Fund, Parag Parikh Conservative Hybrid Fund, Parag Parikh Liquid Fund (Regular Plan Monthly IDCW), Parag Parikh Liquid Fund (Regular Plan Weekly IDCW), Parag Parikh Liquid Fund (Regular Plan Daily IDCW), Parag Parikh Liquid Fund (Direct Plan Monthly IDCW), Parag Parikh Liquid Fund (Direct Plan Daily IDCW), Parag Parikh Liquid Fund (Direct Plan Weekly IDCW) and Parag Parikh Liquid Fund (Regular Growth Plan)

## Textual information (10)

## Disclosure of notes on non-current investments explanatory [Text Block]

|                                   |                |              |            |               |                |              |             |
|-----------------------------------|----------------|--------------|------------|---------------|----------------|--------------|-------------|
| NOTE 11: NON CURRENT INVESTMENTS  |                |              |            |               |                |              |             |
|                                   |                |              |            |               |                |              |             |
|                                   | No of          | Cost as on   | MKT. Rate  | MKT. Value on | No of          | Cost as on   | MKT. Val on |
|                                   | shares / units | 31-03-2024   | 31-03-2024 | 31-03-2024    | shares / units | 31-03-2023   | 31-03-20    |
|                                   |                | Rs. In Lakhs |            | Rs. In Lakhs  |                | Rs. In Lakhs | Rs. In La   |
| Investments in Equity by PPFAS    |                |              |            |               |                |              |             |
| Quoted Investment:                |                |              |            |               |                |              |             |
| ' Equity Shares fully paid "      |                |              |            |               |                |              |             |
| Aarti Industries Limited          |                |              |            |               | 80             | 0.52         | 0.41        |
| Aarti PharmaLabs Limited          |                |              |            |               | 20             | 0.17         | 0.06        |
| Abbott India Limited              |                |              |            |               | 1              | 0.18         | 0.22        |
| Akzo Nobel India Limited          |                |              |            |               | 11             | 0.25         | 0.25        |
| Alembic Pharmaceuticals Limited   |                |              |            |               | 85             | 0.54         | 0.42        |
| Anand Rathi Wealth Limited        |                |              |            |               | 40             | 0.27         | 0.32        |
| Apar Industries Limited           |                |              |            |               | 20             | 0.13         | 0.50        |
| Aditya Birla Sun Life Amc Limited |                |              |            |               | 115            | 0.53         | 0.36        |
| APL Apollo Tubes Limited          |                |              |            |               | 200            | -            | 2.41        |
| Ajanta Pharma Limited             |                |              |            |               | 54             | 0.64         | 0.65        |
| Allcargo Logistics Limited        |                |              |            |               | 67             | 0.22         | 0.24        |
| Aurobindo Pharma Limited          |                |              |            |               | 165            | 0.92         | 0.85        |
|                                   |                |              |            |               |                |              |             |

|                                             |  |  |  |  |     |      |      |
|---------------------------------------------|--|--|--|--|-----|------|------|
| Asahi India Safety Glass Limited            |  |  |  |  | 25  | 0.10 | 0.11 |
| Axis Bank Limited                           |  |  |  |  | 84  | 0.62 | 0.72 |
| Bajaj Auto Limited                          |  |  |  |  | 27  | 0.79 | 1.05 |
| Bajaj Consumer Care Limited                 |  |  |  |  | 319 | 0.84 | 0.48 |
| Bajaj Finance Limited                       |  |  |  |  | 21  | 0.74 | 1.18 |
| Bajaj Finserv Limited                       |  |  |  |  | 30  | 0.35 | 0.38 |
| Balkrishna Industries Limited               |  |  |  |  | 141 | 0.44 | 2.75 |
| Bank Of Baroda Limited                      |  |  |  |  | 135 | 0.15 | 0.23 |
| Bharat Electronics Limited                  |  |  |  |  | 495 | 0.28 | 0.48 |
| Bharat Forge Limited                        |  |  |  |  | 30  | 0.12 | 0.23 |
| Bharti Airtel Limited                       |  |  |  |  | 25  | 0.18 | 0.19 |
| Blue Dart Express Limited                   |  |  |  |  | 5   | 0.29 | 0.31 |
| Bosch Limited                               |  |  |  |  | 1   | 0.12 | 0.19 |
| BSE Limited                                 |  |  |  |  | 65  | 0.11 | 0.28 |
| Carysil Limited                             |  |  |  |  | 60  | 0.33 | 0.33 |
| CCL Products (India) Limited                |  |  |  |  | 225 | 0.49 | 1.28 |
| CEAT Limited                                |  |  |  |  | 15  | 0.24 | 0.22 |
| Central Depository Services (India) Limited |  |  |  |  | 475 | 0.94 | 4.32 |
| Century Plyboards (India) Limited           |  |  |  |  | 50  | 0.28 | 0.23 |
| Cera Sanitaryware Limited                   |  |  |  |  | 6   | 0.25 | 0.38 |
| Citi Union Bank Limited                     |  |  |  |  | 125 | 0.25 | 0.16 |
| Coal India Limited                          |  |  |  |  | 205 | 0.33 | 0.44 |
| Colgate-Palmolive (India) Limited           |  |  |  |  | 10  | 0.13 | 0.15 |
|                                             |  |  |  |  |     |      |      |

|                                        |  |  |  |  |     |      |      |
|----------------------------------------|--|--|--|--|-----|------|------|
| Coromandel International Limited       |  |  |  |  | 207 | 1.86 | 1.82 |
| CRISIL Limited                         |  |  |  |  | 28  | 0.45 | 0.90 |
| Cyient Limited                         |  |  |  |  | 23  | 0.19 | 0.23 |
| Dabur India Limited                    |  |  |  |  | 90  | 0.49 | 0.49 |
| DCM Shriram Limited                    |  |  |  |  | 100 | 0.44 | 0.75 |
| DLF Limited                            |  |  |  |  | 65  | 0.22 | 0.23 |
| Dr. Lal Pathlabs Limited               |  |  |  |  | 18  | 0.46 | 0.33 |
| Eclerx Services Limited                |  |  |  |  | 22  | 0.34 | 0.28 |
| Eicher Motors Limited                  |  |  |  |  | 45  | 0.82 | 1.33 |
| Elgi Equipments Limited                |  |  |  |  | 74  | 0.27 | 0.32 |
| Endurance Technologies Limited         |  |  |  |  | 56  | 0.64 | 0.70 |
| Engineers India Limited                |  |  |  |  | 175 | 0.13 | 0.13 |
| ESAB India Limited                     |  |  |  |  | 10  | 0.28 | 0.35 |
| FDC Limited                            |  |  |  |  | 30  | 0.07 | 0.08 |
| Finolex Cables Limited                 |  |  |  |  | 15  | 0.05 | 0.12 |
| Federal Bank Limited                   |  |  |  |  | 873 | 0.86 | 1.15 |
| Fine Organic Industries Limited        |  |  |  |  | 4   | 0.25 | 0.17 |
| Fino Payments Bank Limited             |  |  |  |  | 75  | 0.15 | 0.15 |
| FSN E-Commerce Ventures Limited        |  |  |  |  | 120 | 0.29 | 0.15 |
| Gabriel India Limited                  |  |  |  |  | 150 | 0.14 | 0.20 |
| Genus Power Infrastructures Limited    |  |  |  |  | 20  | 0.02 | 0.02 |
| Gujarat Heavy Chemicals Limited (GHCL) |  |  |  |  | 31  | 0.20 | 0.16 |
| Glenmark Life Sciences Limited         |  |  |  |  | 110 | 0.46 | 0.43 |
|                                        |  |  |  |  |     |      |      |

|                                                 |  |  |  |  |       |      |      |
|-------------------------------------------------|--|--|--|--|-------|------|------|
| GMM Pfaudler Limited                            |  |  |  |  | 20    | 0.32 | 0.29 |
| Godrej Industries Limited                       |  |  |  |  | 222   | 0.98 | 0.90 |
| Granules India Limited                          |  |  |  |  | 205   | 0.57 | 0.60 |
| Great Eastern Shipping Company Limited          |  |  |  |  | 30    | 0.16 | 0.19 |
| Grindwell Norton Limited                        |  |  |  |  | 27    | 0.35 | 0.51 |
| Godrej Agrovet Limited                          |  |  |  |  | 143   | 0.78 | 0.59 |
| Hawkins Cookers Limited                         |  |  |  |  | 9     | 0.56 | 0.55 |
| HDFC Bank Limited                               |  |  |  |  | 213   | 1.99 | 3.43 |
| HDFC Asset Management Company Limited           |  |  |  |  | 15    | 0.32 | 0.26 |
| Hindustan Media Ventures Limited                |  |  |  |  | 280   | 0.16 | 0.12 |
| Hindalco Industries Limited                     |  |  |  |  | 54    | 0.29 | 0.22 |
| Hindustan Aeronautics Limited                   |  |  |  |  | 12    | 0.21 | 0.33 |
| Hindustan Petroleum Corporation Limited         |  |  |  |  | 180   | 0.42 | 0.43 |
| Housing Development Finance Corporation Limited |  |  |  |  | 80    | 1.73 | 2.10 |
| HT Media Limited                                |  |  |  |  | 1,660 | 0.35 | 0.25 |
| ICICI Bank Limited                              |  |  |  |  | 558   | 1.90 | 4.90 |
| ICICI Lombard General Insurance Company Limited |  |  |  |  | 40    | 0.52 | 0.43 |
| ICICI Prudential Life Insurance Company Limited |  |  |  |  | 25    | 0.10 | 0.11 |
|                                                 |  |  |  |  |       |      |      |

|                                           |  |  |  |  |       |      |      |
|-------------------------------------------|--|--|--|--|-------|------|------|
| ICICI Securities Limited                  |  |  |  |  | 70    | 0.40 | 0.30 |
| Indian Oil Corporation Limited            |  |  |  |  | 75    | 0.05 | 0.06 |
| Indraprastha Gas Limited                  |  |  |  |  | 23    | 0.10 | 0.10 |
| Styrenix Performance Materials Limited    |  |  |  |  | 45    | 0.40 | 0.32 |
| ITC Limited                               |  |  |  |  | 1,231 | 2.91 | 4.72 |
| ICRA Limited                              |  |  |  |  | 10    | 0.28 | 0.44 |
| IDFC Limited                              |  |  |  |  | 180   | 0.09 | 0.14 |
| IDFC First Bank Limited                   |  |  |  |  | 1,191 | 0.47 | 0.66 |
| Indian Energy Exchange Limited            |  |  |  |  | 30    | 0.03 | 0.04 |
| IOL Chemicals And Pharmaceuticals Limited |  |  |  |  | 55    | 0.17 | 0.16 |
| Ingersoll-Rand (India)Limited             |  |  |  |  | 43    | 0.55 | 1.13 |
| Infosys Limited                           |  |  |  |  | 89    | 1.04 | 1.27 |
| Jindal Steel & Power Limited              |  |  |  |  | 32    | 0.16 | 0.17 |
| Jagran Prakashan Limited                  |  |  |  |  | 770   | 0.31 | 0.56 |
| Kajaria Ceramics Limited                  |  |  |  |  | 100   | 0.50 | 1.05 |
| Kama Holdings Limited                     |  |  |  |  | 5     | 0.63 | 0.63 |
| KSB Limited                               |  |  |  |  | 20    | 0.26 | 0.42 |
| KEC International Limited                 |  |  |  |  | 15    | 0.04 | 0.07 |
| Kirloskar Ferrous Limited                 |  |  |  |  | 40    | 0.15 | 0.19 |
| Kotak Mahindra Bank Limited               |  |  |  |  | 195   | 2.94 | 3.38 |
| L&T Technology Services Limited           |  |  |  |  | 10    | 0.31 | 0.34 |
| Larsen & Toubro Limited                   |  |  |  |  | 112   | 1.77 | 2.42 |
| Laurus Labs Limited                       |  |  |  |  | 80    | 0.26 | 0.23 |
|                                           |  |  |  |  |       |      |      |

|                                           |  |  |  |  |       |      |      |
|-------------------------------------------|--|--|--|--|-------|------|------|
| LA Opala RG Limited                       |  |  |  |  | 80    | 0.27 | 0.27 |
| LIC Housing Finance Limited               |  |  |  |  | 70    | 0.27 | 0.23 |
| Lupin Limited                             |  |  |  |  | 25    | 0.24 | 0.16 |
| Mahindra & Mahindra Limited               |  |  |  |  | 156   | 1.32 | 1.81 |
| Mahindra Logistics Limited                |  |  |  |  | 40    | 0.17 | 0.14 |
| Manappuram Finance Limited                |  |  |  |  | 1,440 | 1.64 | 1.78 |
| Marico Limited                            |  |  |  |  | 60    | 0.26 | 0.29 |
| Mahanagar Gas Limited                     |  |  |  |  | 11    | 0.10 | 0.11 |
| Maharashtra Scooters Limited              |  |  |  |  | 41    | 1.84 | 1.74 |
| Maruti Suzuki India Limited               |  |  |  |  | 7     | 0.44 | 0.58 |
| Mastek Limited                            |  |  |  |  | 10    | 0.26 | 0.15 |
| Mayur Uniquoters Limited                  |  |  |  |  | 413   | 1.74 | 1.73 |
| Motherson Sumi Wiring India Limited       |  |  |  |  | 357   | -    | 0.17 |
| Motilal Oswal Financial Limited           |  |  |  |  | 115   | 0.78 | 0.70 |
| Multi Commodity Exchange Of India Limited |  |  |  |  | 10    | 0.12 | 0.15 |
| Muthoot Finance Limited                   |  |  |  |  | 29    | 0.31 | 0.28 |
| National Aluminum Company Limited         |  |  |  |  | 1,072 | 0.45 | 0.84 |
| Nazara Technologies Limited               |  |  |  |  | 50    | 0.36 | 0.26 |
| NESCO Limited                             |  |  |  |  | 80    | 0.46 | 0.41 |
| Narayana Hrudayalaya Limited              |  |  |  |  | 100   | 0.66 | 0.77 |
| Natco Pharma Limited                      |  |  |  |  | 24    | 0.15 | 0.14 |
| NIIT Limited                              |  |  |  |  | 75    | 0.33 | 0.24 |
|                                           |  |  |  |  |       |      |      |

|                                             |  |  |  |  |     |      |      |
|---------------------------------------------|--|--|--|--|-----|------|------|
| Newgen Software Technologies Ltd            |  |  |  |  | 70  | 0.30 | 0.32 |
| Nippon Life India Asset Management Limited  |  |  |  |  | 530 | 1.35 | 1.11 |
| NMDC Limited                                |  |  |  |  | 375 | 0.16 | 0.42 |
| NMDC Steel Limited                          |  |  |  |  | 375 | 0.22 | 0.12 |
| NOCIL Limited                               |  |  |  |  | 480 | 0.44 | 0.99 |
| NTPC Limited                                |  |  |  |  | 155 | 0.25 | 0.27 |
| Oracle Financial Services Software Limited  |  |  |  |  | 13  | 0.32 | 0.42 |
| Page Industries Limited                     |  |  |  |  | 1   | 0.31 | 0.38 |
| Oil India Limited                           |  |  |  |  | 82  | 0.21 | 0.21 |
| PCBL Limited                                |  |  |  |  | 150 | 0.13 | 0.17 |
| Petronet LNG Limited                        |  |  |  |  | 25  | 0.06 | 0.06 |
| Piramal Pharma Limited                      |  |  |  |  | 390 | 0.33 | 0.27 |
| Polycab India Limited                       |  |  |  |  | 23  | 0.15 | 0.66 |
| Power Finance Corporation Limited           |  |  |  |  | 75  | 0.09 | 0.11 |
| Power Grid Corporation Of India Limited     |  |  |  |  | 250 | 0.35 | 0.56 |
| Prince Pipe And Fittings Limited            |  |  |  |  | 300 | 2.11 | 1.63 |
| Quess Corp Limited                          |  |  |  |  | 50  | 0.29 | 0.18 |
| Radico Khaitan Limited                      |  |  |  |  | 39  | 0.34 | 0.47 |
| R Systems International Limited             |  |  |  |  | 90  | 0.29 | 0.23 |
| Redington (India) Limited                   |  |  |  |  | 20  | 0.03 | 0.03 |
| Rites Limited                               |  |  |  |  | 137 | 0.36 | 0.49 |
| Rolex Rings Limited                         |  |  |  |  | 22  | 0.39 | 0.44 |
| Samvardhana Motherson International Limited |  |  |  |  | 537 | 0.49 | 0.36 |

|                                        |  |  |  |  |     |      |      |
|----------------------------------------|--|--|--|--|-----|------|------|
| SBI Life Insurance Company Limited     |  |  |  |  | 48  | 0.56 | 0.53 |
| Shriram Finance Limited                |  |  |  |  | 23  | 0.21 | 0.29 |
| SIS Limited                            |  |  |  |  | 25  | 0.12 | 0.08 |
| Solar Industries India Limited         |  |  |  |  | 5   | 0.17 | 0.19 |
| Star Cement Limited                    |  |  |  |  | 185 | 0.21 | 0.21 |
| State Bank of India Limited            |  |  |  |  | 208 | 0.84 | 1.09 |
| Sun Pharmaceuticals Industries Limited |  |  |  |  | 140 | 0.72 | 1.38 |
| Sundaram Finance Limited               |  |  |  |  | 17  | 0.36 | 0.39 |
| Suprajit Engineering Limited           |  |  |  |  | 25  | 0.07 | 0.09 |
| Sonata Software Limited                |  |  |  |  | 49  | 0.24 | 0.41 |
| Supreme Petrochem Limited              |  |  |  |  | 150 | 0.61 | 0.56 |
| Suven Pharmaceuticals Limited          |  |  |  |  | 115 | 0.51 | 0.54 |
| Swaraj Engines Limited                 |  |  |  |  | 15  | 0.20 | 0.23 |
| Syngene International Limited          |  |  |  |  | 52  | 0.15 | 0.31 |
| Tata Consumer Products Limited         |  |  |  |  | 20  | 0.06 | 0.14 |
| Tata Motors Limited                    |  |  |  |  | 110 | 0.24 | 0.46 |
| Tata Power Company                     |  |  |  |  | 40  | 0.09 | 0.08 |
| TCI Express Limited                    |  |  |  |  | 23  | 0.45 | 0.34 |
| Tech Mahindra Limited                  |  |  |  |  | 30  | 0.30 | 0.33 |
| The Supreme Industries Limited         |  |  |  |  | 11  | 0.27 | 0.28 |
| The Phoenix Mills Limited              |  |  |  |  | 13  | 0.19 | 0.17 |
|                                        |  |  |  |  |     |      |      |

|                                                     |  |  |  |  |     |      |      |
|-----------------------------------------------------|--|--|--|--|-----|------|------|
| Transport Corporation India Limited                 |  |  |  |  | 42  | 0.29 | 0.26 |
| TCS Limited                                         |  |  |  |  | 17  | 0.51 | 0.55 |
| Thyrocare Technologies Limited                      |  |  |  |  | 26  | 0.34 | 0.11 |
| Tube Investments Of India Limited                   |  |  |  |  | 26  | 0.36 | 0.66 |
| Titan Company Limited                               |  |  |  |  | 105 | 0.69 | 2.64 |
| Trent Limited                                       |  |  |  |  | 40  | 0.24 | 0.55 |
| TVS Motor Limited                                   |  |  |  |  | 25  | 0.13 | 0.27 |
| V-Mart Retail Limited                               |  |  |  |  | 25  | 0.48 | 0.54 |
| Voltamp Transformers Limited                        |  |  |  |  | 4   | 0.05 | 0.11 |
| Varun Beverages Limited                             |  |  |  |  | 55  | 0.25 | 0.76 |
| VRL Logistic Limited                                |  |  |  |  | 63  | 0.30 | 0.40 |
| VST Industries Limited                              |  |  |  |  | 9   | 0.29 | 0.28 |
| UltraTech Cement Limited                            |  |  |  |  | 4   | 0.30 | 0.31 |
| UPL Limited                                         |  |  |  |  | 20  | 0.14 | 0.14 |
| Usha Martin Limited                                 |  |  |  |  | 45  | 0.08 | 0.10 |
| UTI Asset Management Company Limited                |  |  |  |  | 235 | 1.65 | 1.51 |
| West Coast Paper Mills Limited                      |  |  |  |  | 30  | 0.15 | 0.16 |
| Westlife Developers Limited                         |  |  |  |  | 115 | 0.48 | 0.79 |
| ZF Commercial Vehicle Control Systems India Limited |  |  |  |  | 2   | 0.21 | 0.21 |
| Zomato Limited                                      |  |  |  |  | 300 | 0.20 | 0.15 |
| Zydus Lifesciences Limited                          |  |  |  |  | 258 | 0.63 | 1.27 |
|                                                     |  |  |  |  |     |      |      |
|                                                     |  |  |  |  |     |      |      |

|                                                      |                 |          |            |           |                 |          |           |
|------------------------------------------------------|-----------------|----------|------------|-----------|-----------------|----------|-----------|
| Total- (i)                                           |                 | -        |            | -         |                 | 82.83    | 111.00    |
|                                                      |                 |          |            |           |                 |          |           |
| Unquoted Investments:                                |                 |          |            |           |                 |          |           |
| PPFAS AMC                                            |                 |          |            |           |                 |          |           |
| AMC Repo Clearing Limited                            | 1,09,683        | 10.97    |            |           | 1,09,683        | 10.97    | -         |
| MF Utilities India Private Limited                   | 5,00,000        | 5.00     |            |           | 5,00,000        | 5.00     | -         |
| Sakhar Bhavan Premises Co-op. Society Limited.       | 2               | 0.01     |            |           | 2               | 0.01     | -         |
| Total- (ii)                                          |                 | 15.98    |            |           |                 | 15.98    | -         |
|                                                      |                 |          |            |           |                 |          |           |
| INVESTMENT IN MUTUAL FUNDS                           |                 |          |            |           |                 |          |           |
| Parag Parikh Flexi Cap Fund                          | 2,47,85,504.945 | 9,353.50 | 74.869     | 18,556.54 | 2,37,28,004.376 | 8,753.50 | 12,587.31 |
| Parag Parikh Liquid Fund                             | 4,04,302.83     | 5,058.72 | 1,341.92   | 5,425.41  | 5,000.00        | 50.00    | 62.75     |
| Parag Parikh ELSS Tax Saver Fund                     | 1,68,79,644.195 | 3,137.50 | 27.915     | 4,711.90  | 1,41,28,652.971 | 2,537.50 | 2,917.09  |
| Parag Parikh Arbitrage Fund                          | 82,17,737.386   | 834.40   | 10.317     | 847.81    | -               | -        | -         |
| Parag Parikh Conservative Hybrid Fund                | 49,99,750.012   | 500.00   | 13.402     | 670.08    | 49,99,750.010   | 500.00   | 570.91    |
| Corporate Debt Market Development Fund               | 536.873         | 53.69    | 10,185.592 | 54.68     | -               | -        | -         |
| Parag Parikh Dynamic Asset Allocation Fund           | 4,99,975.001    | 50.00    | 10.023     | 50.11     | -               | -        | -         |
| Parag Parikh Liquid Fund (Regular Plan Monthly IDCW) | 12.743          | 0.13     | 1,004.238  | 0.13      | 12.002          | 0.12     | 0.12      |
| Parag Parikh Liquid Fund (Regular Plan Weekly IDCW)  | 12.748          | 0.13     | 1,002.196  | 0.13      | 12.017          | 0.12     | 0.12      |
| Parag Parikh Liquid Fund (Regular Plan Daily IDCW)   | 12.781          | 0.13     | 1,000.548  | 0.13      | 12.006          | 0.12     | 0.12      |
| Parag Parikh Liquid Fund (Direct Plan)               | 12.772          | 0.13     | 1,004.228  | 0.13      | 12.056          | 0.12     | 0.12      |

|                                                                 |        |           |           |                                         |                                                |                                        |                                              |
|-----------------------------------------------------------------|--------|-----------|-----------|-----------------------------------------|------------------------------------------------|----------------------------------------|----------------------------------------------|
| Monthly IDCW)                                                   |        |           |           |                                         |                                                |                                        |                                              |
| Parag Parikh Liquid Fund (Direct Plan Daily IDCW)               | 12.819 | 0.13      | 1,000.546 | 0.13                                    | 12.067                                         | 0.12                                   | 0.12                                         |
| Parag Parikh Liquid Fund (Direct Plan Weekly IDCW)              | 12.805 | 0.13      | 1,002.265 | 0.13                                    | 12.028                                         | 0.12                                   | 0.12                                         |
| Parag Parikh Liquid Fund (Regular Growth Plan)                  | 10.000 | 0.10      | 1,333.900 | 0.13                                    | 10.000                                         | 0.10                                   | 0.12                                         |
| Total- (iii)                                                    |        | 18,988.69 |           | 30,317.44                               |                                                | 11,841.82                              | 16,138.9                                     |
|                                                                 |        |           |           |                                         |                                                |                                        |                                              |
| Investment in Fixed Deposits                                    |        |           |           |                                         |                                                |                                        |                                              |
| Fixed Deposits with HDFC Bank                                   | -      | 200.00    | -         | -                                       | -                                              | -                                      | -                                            |
| Total - (iv)                                                    | -      | 200.00    | -         | -                                       | -                                              | -                                      | -                                            |
|                                                                 |        |           |           |                                         |                                                |                                        |                                              |
| Grand Total (i+ii+iii+iv)                                       |        | 19,204.67 |           |                                         |                                                | 11,940.63                              |                                              |
|                                                                 |        |           |           |                                         |                                                |                                        |                                              |
| Particulars                                                     |        |           |           | As at 31st March , 2024<br>Rs. In lakhs | MKT. Value on 31st March, 2024<br>Rs. In lakhs | As at 31st March, 2023<br>Rs. In lakhs | MKT. Val on 31st March, 2023<br>Rs. In lakhs |
| Aggregate amount of quoted investments and market value thereof |        |           |           | -                                       | -                                              | 82.83                                  | 111.00                                       |
| Aggregate amount of unquoted investments                        |        |           |           | 19,204.67                               | -                                              | 11,857.80                              | -                                            |
| Aggregate provision for diminution in value of investments.     |        |           |           | -                                       | -                                              | -                                      | -                                            |
|                                                                 |        |           |           |                                         |                                                |                                        |                                              |

**[200500] Notes - Current investments****Details of current investments [Table]****..(1)**

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

| Classification of current investments [Axis]                                                                        | Column 1                                                                                                        |                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                                                                                                     | 01/04/2023<br>to<br>31/03/2024                                                                                  | 01/04/2022<br>to<br>31/03/2023                                                                                  |
| Current investments [Abstract]                                                                                      |                                                                                                                 |                                                                                                                 |
| Disclosure of details of current investments [Abstract]                                                             |                                                                                                                 |                                                                                                                 |
| Details of current investments [LineItems]                                                                          |                                                                                                                 |                                                                                                                 |
| Type of current investments                                                                                         | Investments in mutual funds                                                                                     | Investments in mutual funds                                                                                     |
| Class of current investments                                                                                        | Current investments                                                                                             | Current investments                                                                                             |
| Nature of current investments                                                                                       | Unquoted investment                                                                                             | Unquoted investment                                                                                             |
| Current investments                                                                                                 | 7,107.42                                                                                                        | 4,956.85                                                                                                        |
| Basis of valuation of current investments                                                                           | Current investments are stated at the lower of cost and fair value. Non-current investments are stated at cost. | Current investments are stated at the lower of cost and fair value. Non-current investments are stated at cost. |
| Name of body corporate in whom investment has been made                                                             | Textual information (11) [See below]                                                                            | Parag Parikh Liquid Fund (Direct Growth Plan) and Nippon India Etf Nifty 1D Rate Liquid Bees                    |
| Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity | NA                                                                                                              | NA                                                                                                              |
| Number of shares of current investment made in body corporate                                                       | [shares] 0                                                                                                      | [shares] 0                                                                                                      |

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

|                                                                    | 01/04/2023<br>to<br>31/03/2024       | 31/03/2023 |
|--------------------------------------------------------------------|--------------------------------------|------------|
| Disclosure of notes on current investments explanatory [TextBlock] | Textual information (12) [See below] |            |
| Aggregate amount of quoted current investments                     | 0                                    | 0          |
| Market value of quoted current investments                         | 0                                    | 0          |
| Aggregate amount of unquoted current investments                   | 7,107.42                             | 4,956.85   |
| Aggregate provision for diminution in value of current investments | 0                                    | 0          |

**Textual information (11)****Name of body corporate in whom investment has been made**

Kotak Equity Arbitrage Fund, Quantum Liquid Fund, Bandhan Equity Arbitrage Fund, Parag Parikh Liquid Fund (Direct Growth Plan), Motilal Oswal Liquid Fund, ICICI Prudential Liquid Fund, SBI Liquid Fund and Nippon India Etf Nifty 1D Rate Liquid Bees

## Textual information (12)

## Disclosure of notes on current investments explanatory [Text Block]

| NOTE 14 :<br>CURRENT<br>INVESTMENTS                             |               |              |            |               |              |                                        |                                        |
|-----------------------------------------------------------------|---------------|--------------|------------|---------------|--------------|----------------------------------------|----------------------------------------|
|                                                                 |               |              |            |               |              |                                        |                                        |
| Particulars                                                     | No of         | Cost as on   | MKT. Rate  | MKT. Value on | No of        | Cost as on                             | MKT. Value on                          |
| shares/units                                                    | 31/03/2024    | 31/03/2024   | 31/03/2024 | shares/units  | 31/03/2023   | 31/03/2023                             |                                        |
|                                                                 |               | Rs. In Lakhs |            | Rs. In Lakhs  |              | Rs. In Lakhs                           | Rs. In Lakhs                           |
| Investment in Mutual Funds                                      |               |              |            |               |              |                                        |                                        |
|                                                                 |               |              |            |               |              |                                        |                                        |
| Kotak Equity Arbitrage Fund                                     | 92,58,768.813 | 3,295.45     | 36.39      | 3,368.91      | -            | -                                      | -                                      |
| Quantum Liquid Fund                                             | 54,37,962.867 | 1,743.35     | 32.410     | 1,762.43      | -            | -                                      | -                                      |
| Bandhan Equity Arbitrage Fund                                   | 52,86,044.761 | 1,662.85     | 31.93      | 1,687.71      | -            | -                                      | -                                      |
| Parag Parikh Liquid Fund (Direct Growth Plan)                   | 31,524.698    | 392.78       | 1,341.918  | 423.04        | 4,01,268.039 | 4,956.85                               | 5,036.02                               |
| Motilal Oswal Liquid Fund                                       | 89,639.789    | 10.99        | 12.830     | 11.50         | -            | -                                      | -                                      |
| ICICI Prudential Liquid Fund                                    | 297.960       | 1.00         | 357.406    | 1.06          | -            | -                                      | -                                      |
| SBI Liquid Fund                                                 | 28.184        | 1.00         | 3,779.282  | 1.07          | -            | -                                      | -                                      |
| Nippon India Etf Nifty 1D Rate Liquid Bees                      | 0.958         | -            | 1,000.000  | 0.01          | 0.958        | -                                      | 0.01                                   |
| Grand Total                                                     |               | 7,107.42     |            | 7,255.73      |              | 4,956.85                               | 5,036.03                               |
|                                                                 |               |              |            |               |              |                                        |                                        |
| Particulars                                                     |               |              |            |               |              | As at 31st March, 2024<br>Rs. In Lakhs | As at 31st March, 2023<br>Rs. In Lakhs |
| Aggregate amount of quoted investments and market value thereof |               |              |            |               |              | -                                      | -                                      |
| Aggregate amount of unquoted investments                        |               |              |            |               |              | 7,107.42                               | 4,956.85                               |
| Aggregate provision for diminution in value of investments.     |               |              |            |               |              | -                                      | -                                      |
|                                                                 |               |              |            |               |              |                                        |                                        |
|                                                                 |               |              |            |               |              |                                        |                                        |

**[200600] Notes - Subclassification and notes on liabilities and assets****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] |            |
|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------|------------------------------------|------------|
|                                                                                                                | 31/03/2024                                          | 31/03/2023 | 31/03/2024                         | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                               |                                                     |            |                                    |            |
| Trade receivables notes [Abstract]                                                                             |                                                     |            |                                    |            |
| Trade receivables [Abstract]                                                                                   |                                                     |            |                                    |            |
| Subclassification of trade receivables [Abstract]                                                              |                                                     |            |                                    |            |
| Subclassification of trade receivables [LineItems]                                                             |                                                     |            |                                    |            |
| Breakup of trade receivables [Abstract]                                                                        |                                                     |            |                                    |            |
| Trade receivables, gross                                                                                       | 2,423.54                                            | 1,595.64   | 2,423.54                           | 1,595.64   |
| Allowance for bad and doubtful debts                                                                           | 0                                                   | 0          | 0                                  | 0          |
| Total trade receivables                                                                                        | 2,423.54                                            | 1,595.64   | 2,423.54                           | 1,595.64   |
| 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          |
| Trade receivables due by others                                                                                |                                                     |            | 0                                  | 0          |
| Total trade receivables due by directors, other officers or others                                             |                                                     |            | 0                                  | 0          |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |                                                     |            |                                    |            |
| Trade receivables due by firms in which any director is partner                                                |                                                     |            | 0                                  | 0          |
| Trade receivables due by private companies in which any director is director                                   |                                                     |            | 0                                  | 0          |
| Trade receivables due by private companies in which any director is member                                     |                                                     |            | 0                                  | 0          |
| Total trade receivables due by firms or companies in which any director is partner or director                 |                                                     |            | 0                                  | 0          |

**Classification of inventories [Table]****..(1)**

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

| Classification of inventories [Axis]                             | Company total inventories [Member] |            |
|------------------------------------------------------------------|------------------------------------|------------|
|                                                                  | 31/03/2024                         | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] |                                    |            |
| Inventories notes [Abstract]                                     |                                    |            |
| Inventories [Abstract]                                           |                                    |            |
| Classification of inventories [Abstract]                         |                                    |            |
| Details of inventories [LineItems]                               |                                    |            |
| Inventories                                                      | 0                                  | 0          |

**Loans and advances [Table]**

..(1)

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

| Classification based on time period [Axis]                                                                      | Long-term [Member]                 |            |                                    |            |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|------------|------------------------------------|------------|
| Classification of loans and advances [Axis]                                                                     | Loans and advances [Member]        |            | Other loans and advances [Member]  |            |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member] |            |
|                                                                                                                 | 31/03/2024                         | 31/03/2023 | 31/03/2024                         | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                    |            |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                    |            |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                    |            |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                    |            |
| Loans and advances, gross                                                                                       | 99.05                              | 61.5       | 99.05                              | 61.5       |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                  | 0          |
| Loans and advances                                                                                              | 99.05                              | 61.5       | 99.05                              | 61.5       |
| 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          |
| Loans and advances due by others                                                                                | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by directors, other officers or others                                             | 0                                  | 0          | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |            |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0          |

**Loans and advances [Table]**

..(2)

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

| Classification based on time period [Axis]                                                                      | Long-term [Member]                 |                                |                                                  |                                                  |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|--------------------------------------------------|--------------------------------------------------|
| Classification of loans and advances [Axis]                                                                     | Prepaid expenses [Member]          |                                | Advance tax [Member]                             |                                                  |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |                                | Unsecured considered good [Member]               |                                                  |
|                                                                                                                 | 01/04/2023<br>to<br>31/03/2024     | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023                   |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |                                |                                                  |                                                  |
| Loans and advances notes [Abstract]                                                                             |                                    |                                |                                                  |                                                  |
| Loans and advances [Abstract]                                                                                   |                                    |                                |                                                  |                                                  |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |                                |                                                  |                                                  |
| Loans and advances, gross                                                                                       | 19.58                              | 7.42                           | 79.47                                            | 49.03                                            |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0                              | 0                                                | 0                                                |
| Loans and advances                                                                                              | 19.58                              | 7.42                           | 79.47                                            | 49.03                                            |
| Details of loans and advances to related parties                                                                | 0                                  | 0                              | 0                                                | 0                                                |
| Nature of other loans and advances                                                                              |                                    |                                | Advance Tax & TDS (Net of Provision of Taxation) | Advance Tax & TDS (Net of Provision of Taxation) |
| 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                                                |
| Loans and advances due by others                                                                                | 0                                  | 0                              | 0                                                | 0                                                |
| Total loans and advances due by directors, other officers or others                                             | 0                                  | 0                              | 0                                                | 0                                                |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |                                |                                                  |                                                  |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0                              | 0                                                | 0                                                |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0                              | 0                                                | 0                                                |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0                              | 0                                                | 0                                                |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0                              | 0                                                | 0                                                |

**Loans and advances [Table]**

..(3)

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]                                                                     | Advance income tax paid [Member]                |                                                    | Other loans and advances, others [Member] |                                |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member]              |                                                    | Unsecured considered good [Member]        |                                |
|                                                                                                                 | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023                     | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                                 |                                                    |                                           |                                |
| Loans and advances notes [Abstract]                                                                             |                                                 |                                                    |                                           |                                |
| Loans and advances [Abstract]                                                                                   |                                                 |                                                    |                                           |                                |
| Disclosure of loans and advances [LineItems]                                                                    |                                                 |                                                    |                                           |                                |
| Loans and advances, gross                                                                                       | 79.47                                           | 49.03                                              | 0                                         | 5.05                           |
| Allowance for bad and doubtful loans and advances                                                               | 0                                               | 0                                                  | 0                                         | 0                              |
| Loans and advances                                                                                              | 79.47                                           | 49.03                                              | 0                                         | 5.05                           |
| Details of loans and advances to related parties                                                                | 0                                               | 0                                                  | 0                                         | 0                              |
| Nature of other loans and advances                                                                              | Advance Tax & TDS ( Net of Provision Taxation ) | Advance Tax & TDS ( Net of Provision of Taxation ) | Advance for property purchase             | Advance for property purchase  |
| 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                              |
| Loans and advances due by others                                                                                | 0                                               | 0                                                  | 0                                         | 0                              |
| Total loans and advances due by directors, other officers or others                                             | 0                                               | 0                                                  | 0                                         | 0                              |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                                 |                                                    |                                           |                                |
| Loans and advances due by firms in which any director is partner                                                | 0                                               | 0                                                  | 0                                         | 0                              |
| Loans and advances due by private companies in which any director is director                                   | 0                                               | 0                                                  | 0                                         | 0                              |
| Loans and advances due by private companies in which any director is member                                     | 0                                               | 0                                                  | 0                                         | 0                              |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                               | 0                                                  | 0                                         | 0                              |

**Loans and advances [Table]****..(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]                                                                     | Loans and advances [Member]        |            | Loans advances given suppliers [Member] |            |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member]      |            |
|                                                                                                                 | 31/03/2024                         | 31/03/2023 | 31/03/2024                              | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                         |            |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                         |            |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                         |            |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                         |            |
| Loans and advances, gross                                                                                       | 187.87                             | 114.7      | 2.45                                    | 6.19       |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                       | 0          |
| Loans and advances                                                                                              | 187.87                             | 114.7      | 2.45                                    | 6.19       |
| 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          |
| Loans and advances due by others                                                                                | 0                                  | 0          | 0                                       | 0          |
| Total loans and advances due by directors, other officers or others                                             | 0                                  | 0          | 0                                       | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                         |            |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                       | 0          |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0          | 0                                       | 0          |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0          | 0                                       | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                       | 0          |

## Loans and advances [Table]

..(5)

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 employees [Member]                                                              |                                                                                                      | Loans advances value be received [Member] |                                |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member]                                                                   |                                                                                                      | Unsecured considered good [Member]        |                                |
|                                                                                                                 | 01/04/2023<br>to<br>31/03/2024                                                                       | 01/04/2022<br>to<br>31/03/2023                                                                       | 01/04/2023<br>to<br>31/03/2024            | 01/04/2022<br>to<br>31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                                                                                      |                                                                                                      |                                           |                                |
| Loans and advances notes [Abstract]                                                                             |                                                                                                      |                                                                                                      |                                           |                                |
| Loans and advances [Abstract]                                                                                   |                                                                                                      |                                                                                                      |                                           |                                |
| Disclosure of loans and advances [LineItems]                                                                    |                                                                                                      |                                                                                                      |                                           |                                |
| Loans and advances, gross                                                                                       | 2.64                                                                                                 | 0.6                                                                                                  | 3.87                                      | 1.85                           |
| Allowance for bad and doubtful loans and advances                                                               | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Loans and advances                                                                                              | 2.64                                                                                                 | 0.6                                                                                                  | 3.87                                      | 1.85                           |
| Nature of other loans and advances                                                                              | Loan & Advance to Employees and Other Receivables (Advance given to employee for Mobile App testing) | Loan & Advance to Employees and Other Receivables (Advance given to employee for Mobile App testing) | Advances to Others                        | Advances to Others             |
| 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                              |
| Loans and advances due by others                                                                                | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Total loans and advances due by directors, other officers or others                                             | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                                                                                      |                                                                                                      |                                           |                                |
| Loans and advances due by firms in which any director is partner                                                | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Loans and advances due by private companies in which any director is director                                   | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Loans and advances due by private companies in which any director is member                                     | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                                                                                    | 0                                                                                                    | 0                                         | 0                              |

**Loans and advances [Table]**

..(6)

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 [Member]  |            | Prepaid expenses [Member]          |            |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member] |            |
|                                                                                                                 | 31/03/2024                         | 31/03/2023 | 31/03/2024                         | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                    |            |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                    |            |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                    |            |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                    |            |
| Loans and advances, gross                                                                                       | 178.91                             | 106.06     | 178.91                             | 106.06     |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                  | 0          |
| Loans and advances                                                                                              | 178.91                             | 106.06     | 178.91                             | 106.06     |
| 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          |
| Loans and advances due by others                                                                                | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by directors, other officers or others                                             | 0                                  | 0          | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |            |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by private companies in which any director is director                                   | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by private companies in which any director is member                                     | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0          |

**Disclosure of breakup of provisions [Table]**

..(1)

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

| Classification based on time period [Axis]                       | Classification based on time period [Member] |            | Short-term [Member] |            |
|------------------------------------------------------------------|----------------------------------------------|------------|---------------------|------------|
|                                                                  | 31/03/2024                                   | 31/03/2023 | 31/03/2024          | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] |                                              |            |                     |            |
| Provisions notes [Abstract]                                      |                                              |            |                     |            |
| Disclosure of breakup of provisions [Abstract]                   |                                              |            |                     |            |
| Disclosure of breakup of provisions [LineItems]                  |                                              |            |                     |            |
| Provisions [Abstract]                                            |                                              |            |                     |            |
| Provisions for employee benefits [Abstract]                      |                                              |            |                     |            |
| Provision leave encashment                                       | 60.58                                        | 38.43      | 60.58               | 38.43      |
| Total provisions for employee benefits                           | 60.58                                        | 38.43      | 60.58               | 38.43      |
| CSR expenditure provision                                        | 0                                            | 0          | 0                   | 0          |
| Total provisions                                                 | 60.58                                        | 38.43      | 60.58               | 38.43      |

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

|                                                                                                                               | <b>01/04/2023<br/>to<br/>31/03/2024</b>               | <b>01/04/2022<br/>to<br/>31/03/2023</b>               |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   | Textual information (13)<br>[See below]               |                                                       |
| Disclosure of notes on other long-term liabilities explanatory [TextBlock]                                                    | Textual information (14)<br>[See below]               |                                                       |
| Trade payables, long-term                                                                                                     | 0                                                     | 0                                                     |
| Others long-term, others                                                                                                      | (A) 20.98                                             | (B) 16.67                                             |
| Total others, long-term                                                                                                       | 20.98                                                 | 16.67                                                 |
| Total other long-term liabilities                                                                                             | 20.98                                                 | 16.67                                                 |
| Disclosure of notes on provisions explanatory [TextBlock]                                                                     | Textual information (15)<br>[See below]               |                                                       |
| Disclosure of notes on other current liabilities explanatory [TextBlock]                                                      | Textual information (16)<br>[See below]               |                                                       |
| Interest accrued but not due on borrowings                                                                                    | 0                                                     | 0                                                     |
| Interest accrued and due on borrowings                                                                                        | 0                                                     | 0                                                     |
| Interest accrued but not due on public deposits                                                                               | 0                                                     | 0                                                     |
| Interest accrued and due on public deposits                                                                                   | 0                                                     | 0                                                     |
| Debentures claimed but not paid                                                                                               | 0                                                     | 0                                                     |
| Income received in advance                                                                                                    | 5.18                                                  | 1.35                                                  |
| Unpaid dividends                                                                                                              | 4.48                                                  | 1.38                                                  |
| Application money received for allotment of securities and due for refund, principal                                          | 0                                                     | 0                                                     |
| Unpaid matured deposits and interest accrued thereon                                                                          | 0                                                     | 0                                                     |
| Unpaid matured debentures and interest accrued thereon                                                                        | 0                                                     | 0                                                     |
| Withholding taxes payable                                                                                                     | (C) 504.97                                            | (D) 403.51                                            |
| Taxes payable other tax                                                                                                       | (E) 355.12                                            | (F) 213.38                                            |
| Public deposit payable, current                                                                                               | 0                                                     | 0                                                     |
| Total other payables, current                                                                                                 | 860.09                                                | 616.89                                                |
| Contribution to provident fund scheme                                                                                         | 16.25                                                 | 12.41                                                 |
| Current liabilities portion of share application money pending allotment                                                      | 0                                                     | 0                                                     |
| Other current liabilities, others                                                                                             | 0                                                     | (G) 1.24                                              |
| Total other current liabilities                                                                                               | 886                                                   | 633.27                                                |
| Disclosure of notes on loans and advances explanatory [TextBlock]                                                             | Textual information (17)<br>[See below]               |                                                       |
| Disclosure of notes on other non-current assets explanatory [TextBlock]                                                       | Textual information (18)<br>[See below]               |                                                       |
| Other non-current assets, others                                                                                              | 251.43                                                | 198.22                                                |
| Total other non-current assets                                                                                                | 251.43                                                | 198.22                                                |
| Nature of other non-current assets, others                                                                                    | Rent and Other deposits                               | Rent and Other deposits                               |
| Disclosure of notes on trade receivables explanatory [TextBlock]                                                              | Textual information (19)<br>[See below]               |                                                       |
| Aggregate amount of trade receivables outstanding for period exceeding six months                                             | 0                                                     | 0                                                     |
| Disclosure of notes on cash and bank balances explanatory [TextBlock]                                                         | Textual information (20)<br>[See below]               |                                                       |
| Fixed deposits with banks                                                                                                     | 0                                                     | 0                                                     |
| Other balances with banks                                                                                                     | 123.28                                                | 48.84                                                 |
| Total balance with banks                                                                                                      | 123.28                                                | 48.84                                                 |
| Cash on hand                                                                                                                  | 0.92                                                  | 0.93                                                  |
| Total cash and cash equivalents                                                                                               | 124.2                                                 | 49.77                                                 |
| Total cash and bank balances                                                                                                  | 124.2                                                 | 49.77                                                 |
| 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                                                     |
| Disclosure of notes on other current assets explanatory [TextBlock]                                                           | Textual information (21)<br>[See below]               |                                                       |
| Interest receivable                                                                                                           | 1.25                                                  | 0                                                     |
| Other current assets, others                                                                                                  | (H) 33.18                                             | (I) 29.33                                             |
| Total other current assets                                                                                                    | 34.43                                                 | 29.33                                                 |
| Nature of other current assets                                                                                                | GST Input tax credit, Gratuity Fund and Deferred rent | GST Input tax credit, Gratuity Fund and Deferred rent |

### Footnotes

(A) Deferred rent 20.98

(B) Deferred rent 16.67

(C) TDS Payable 504.87, TCS Payable 0.10

(D) TDS Payable 403.51

(E) GST Payable 354.34, GST Payable - RCM 0.53, Profession tax payable 0.22, ESIC Payable 0.02, LWF Payable 0.01

(F) GST Payable 212.76, GST Payable - RCM 0.16, Profession tax payable 0.23, ESIC Payable 0.23

(G) Reimbursement of expenses 1.24

(H) GST Input tax credit 17.81, Gratuity Fund 13.78, Deferred rent 1.59

(I) GST Input tax credit 14.96, Gratuity Fund 15.10, Deferred rent (0.73)

## Textual information (13)

## Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

|                                                                                                                                                                                                                                                                             |           |           |                                                            |       |     |                                                    |                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|------------------------------------------------------------|-------|-----|----------------------------------------------------|----------------------------------------------------|
| NOTE 7: TRADE PAYABLES                                                                                                                                                                                                                                                      |           |           |                                                            |       |     |                                                    |                                                    |
|                                                                                                                                                                                                                                                                             |           |           |                                                            |       |     | As at<br>31st<br>March,<br>2024<br>Rs. In<br>Lakhs | As at<br>31st<br>March,<br>2023<br>Rs. In<br>Lakhs |
| Trade Payables                                                                                                                                                                                                                                                              |           |           |                                                            |       |     | 110.29                                             | 53.46                                              |
|                                                                                                                                                                                                                                                                             |           |           |                                                            |       |     | 110.29                                             | 53.46                                              |
| Micro, Small & Medium Enterprises:                                                                                                                                                                                                                                          |           |           |                                                            |       |     |                                                    |                                                    |
| (a) Principal amount overdue (remaining unpaid)                                                                                                                                                                                                                             |           |           |                                                            |       | NIL | NIL                                                |                                                    |
| Interest due thereon :                                                                                                                                                                                                                                                      |           |           |                                                            |       |     |                                                    |                                                    |
| (b) Amount of interest paid during the year                                                                                                                                                                                                                                 |           |           |                                                            |       |     | NIL                                                | NIL                                                |
| (c) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro Small and Medium Enterprises Development Act, 2006.          | NIL       | NIL       |                                                            |       |     |                                                    |                                                    |
| (d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro Small and Medium Enterprises Development Act, 2006.          | NIL       | NIL       |                                                            |       |     |                                                    |                                                    |
| (e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under the MSMED Act 2006. | NIL       | NIL       |                                                            |       |     |                                                    |                                                    |
| TRADE PAYABLES AGEING SCHEDULE:                                                                                                                                                                                                                                             |           |           |                                                            |       |     |                                                    |                                                    |
| For FY 2023-24                                                                                                                                                                                                                                                              |           |           |                                                            |       |     |                                                    |                                                    |
| Particulars                                                                                                                                                                                                                                                                 | Unbilled  | Not Due   | Outstanding for following periods from due date of payment | Total |     |                                                    |                                                    |
| Less than 1 year                                                                                                                                                                                                                                                            | 1-2 years | 2-3 years | More than 3 years                                          |       |     |                                                    |                                                    |
| MSME                                                                                                                                                                                                                                                                        | 3.78      | 3.52      | -                                                          | -     | -   | -                                                  | 7.30                                               |
| Others                                                                                                                                                                                                                                                                      | 66.30     | 25.03     | 11.66                                                      | -     | -   | -                                                  | 102.99                                             |
| Disputed dues - MSME                                                                                                                                                                                                                                                        | -         | -         | -                                                          | -     | -   | -                                                  | -                                                  |
| Disputed dues - Others                                                                                                                                                                                                                                                      | -         | -         | -                                                          | -     | -   | -                                                  | -                                                  |
| Total                                                                                                                                                                                                                                                                       | 70.08     | 28.55     | 11.66                                                      | -     | -   | -                                                  | 110.29                                             |
|                                                                                                                                                                                                                                                                             |           |           |                                                            |       |     |                                                    |                                                    |

| For FY 2022-23         |           |           |                                                            |       |   |   |       |
|------------------------|-----------|-----------|------------------------------------------------------------|-------|---|---|-------|
| Particulars            | Unbilled  | Not Due   | Outstanding for following periods from due date of payment | Total |   |   |       |
| Less than 1 year       | 1-2 years | 2-3 years | More than 3 years                                          |       |   |   |       |
| MSME                   | 1.74      | 2.61      | 1.55                                                       | -     | - | - | 5.90  |
| Others                 | 20.84     | 8.04      | 18.68                                                      | -     | - | - | 47.56 |
| Disputed dues - MSME   | -         | -         | -                                                          | -     | - | - | -     |
| Disputed dues - Others | -         | -         | -                                                          | -     | - | - | -     |
| Total                  | 22.58     | 10.65     | 20.23                                                      | -     | - | - | 53.46 |

| NOTE 5 : DEFERRED TAX LIABILITIES                                                                                                            |        |        |  |  |       |                                        |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--|--|-------|----------------------------------------|----------------------------------------|
|                                                                                                                                              |        |        |  |  |       | As at 31st March, 2024<br>Rs. In Lakhs | As at 31st March, 2023<br>Rs. In Lakhs |
| Opening Balance                                                                                                                              |        |        |  |  |       | 74.06                                  | 68.24                                  |
| Property, Plant & Equipment: Impact of difference between Depreciation charged as per Company Law & Depreciation charged as per Taxation Law | 17.23  | 10.11  |  |  |       |                                        |                                        |
| Rent : Impact of difference between expense charged as per Company Law & claimed as per Taxation Law                                         | (0.50) | (4.38) |  |  |       |                                        |                                        |
| Leave Encashment : Impact of difference between expense charged & previous year reversal as per Company Law & claimed as per Taxation Law    | (3.67) | (1.03) |  |  |       |                                        |                                        |
| Gratuity : Impact of difference between income / expense charged & previous year reversal as per Company Law & claimed as per Taxation Law   | (0.60) | 1.12   |  |  |       |                                        |                                        |
| Net Deferred Tax Liabilities ( Ref. Note 32 )                                                                                                |        |        |  |  | 86.52 | 74.06                                  |                                        |

## Textual information (14)

### Disclosure of notes on other long-term liabilities explanatory [Text Block]

| NOTE 6: OTHER LONG TERM LIABILITIES |  |  |  |  |  |                                        |                                        |
|-------------------------------------|--|--|--|--|--|----------------------------------------|----------------------------------------|
|                                     |  |  |  |  |  | As at 31st March, 2024<br>Rs. In Lakhs | As at 31st March, 2023<br>Rs. In Lakhs |
| Deferred Rent                       |  |  |  |  |  | 20.98                                  | 16.67                                  |
|                                     |  |  |  |  |  | 20.98                                  | 16.67                                  |

## Textual information (15)

## Disclosure of notes on provisions explanatory [Text Block]

| NOTE 9 : SHORT TERM PROVISIONS  |  |  |  |  |  |                                           |                                           |
|---------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                                 |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
|                                 |  |  |  |  |  |                                           |                                           |
| Provision for Employee Benefits |  |  |  |  |  |                                           |                                           |
| Leave Encashment                |  |  |  |  |  | 60.58                                     | 38.43                                     |
|                                 |  |  |  |  |  | 60.58                                     | 38.43                                     |

## Textual information (16)

## Disclosure of notes on other current liabilities explanatory [Text Block]

| NOTE 8 : CURRENT LIABILITIES |  |  |  |  |  |                                           |                                           |
|------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                              |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| TDS Payable                  |  |  |  |  |  | 504.87                                    | 403.51                                    |
| TCS Payable                  |  |  |  |  |  | 0.10                                      | -                                         |
| GST Payable                  |  |  |  |  |  | 354.34                                    | 212.76                                    |
| GST Payable - RCM            |  |  |  |  |  | 0.53                                      | 0.16                                      |
| Provident Fund Payable       |  |  |  |  |  | 16.25                                     | 12.41                                     |
| Income Received in Advance   |  |  |  |  |  | 5.18                                      | 1.35                                      |
| Unpaid Dividend              |  |  |  |  |  | 4.48                                      | 1.38                                      |
| Professional Tax Payable     |  |  |  |  |  | 0.22                                      | 0.23                                      |
| ESIC Payable                 |  |  |  |  |  | 0.02                                      | 0.23                                      |
| LWF Payable                  |  |  |  |  |  | 0.01                                      | -                                         |
| Reimbursement of Expenses    |  |  |  |  |  | -                                         | 1.24                                      |
|                              |  |  |  |  |  | 886.00                                    | 633.27                                    |

## Textual information (17)

## Disclosure of notes on loans and advances explanatory [Text Block]

| NOTE 12 : LONG TERM LOANS AND ADVANCES              |  |  |  |  |       |                                           |                                           |
|-----------------------------------------------------|--|--|--|--|-------|-------------------------------------------|-------------------------------------------|
|                                                     |  |  |  |  |       | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| Advance Tax and TDS (Net of Provision for Taxation) |  |  |  |  | 79.47 | 49.03                                     |                                           |
| Prepaid Expenses                                    |  |  |  |  |       | 19.58                                     | 7.42                                      |
| Advance for Property purchase                       |  |  |  |  |       | -                                         | 5.05                                      |
|                                                     |  |  |  |  |       | 99.05                                     | 61.50                                     |

| NOTE 17: SHORT TERM LOANS AND ADVANCES             |  |  |  |  |  |                                           |                                           |
|----------------------------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                                                    |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| Prepaid Expense                                    |  |  |  |  |  | 178.91                                    | 106.06                                    |
| Advances to Others                                 |  |  |  |  |  | 3.87                                      | 1.85                                      |
| Advance to Creditors                               |  |  |  |  |  | 2.45                                      | 6.19                                      |
| Loan & Advance to Employees                        |  |  |  |  |  | 2.04                                      | -                                         |
| Other Receivables*                                 |  |  |  |  |  | 0.60                                      | 0.60                                      |
|                                                    |  |  |  |  |  | 187.87                                    | 114.70                                    |
| * Advance given to employee for Mobile App testing |  |  |  |  |  |                                           |                                           |

## Textual information (18)

## Disclosure of notes on other non-current assets explanatory [Text Block]

| NOTE 13: OTHER NON-CURRENT ASSETS |  |  |  |  |  |                                           |                                           |
|-----------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                                   |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| Rent & other Deposits             |  |  |  |  |  |                                           |                                           |
| (a) Secured, considered good;     |  |  |  |  |  | -                                         |                                           |
| (b) Unsecured, considered good;   |  |  |  |  |  | 251.43                                    | 198.22                                    |
| (c) Doubtful;                     |  |  |  |  |  | -                                         |                                           |
|                                   |  |  |  |  |  | 251.43                                    | 198.22                                    |

## Textual information (19)

## Disclosure of notes on trade receivables explanatory [Text Block]

|                                                                |                                                                        |           |           |                      |   |                                                    |                                                    |
|----------------------------------------------------------------|------------------------------------------------------------------------|-----------|-----------|----------------------|---|----------------------------------------------------|----------------------------------------------------|
| NOTE 15:<br>TRADE<br>RECEIVABLES                               |                                                                        |           |           |                      |   |                                                    |                                                    |
|                                                                |                                                                        |           |           |                      |   | As at<br>31st<br>March,<br>2024<br>Rs. In<br>Lakhs | As at<br>31st<br>March,<br>2023<br>Rs. In<br>Lakhs |
| Secured,<br>considered<br>good                                 |                                                                        |           |           |                      |   | -                                                  |                                                    |
| Unsecured,<br>considered<br>good                               |                                                                        |           |           |                      |   | 2,423.54                                           | 1,595.64                                           |
|                                                                |                                                                        |           |           |                      |   | 2,423.54                                           | 1,595.64                                           |
| TRADE<br>RECEIVABLES<br>AGEING<br>SCHEDULE                     |                                                                        |           |           |                      |   |                                                    |                                                    |
| For FY<br>2023-24                                              |                                                                        |           |           |                      |   |                                                    |                                                    |
| Particulars                                                    | Outstanding<br>for following<br>periods from<br>due date of<br>payment | Total     |           |                      |   |                                                    |                                                    |
| Less than 6<br>months                                          | 6 months - 1<br>year                                                   | 1-2 years | 2-3 years | More than 3<br>years |   |                                                    |                                                    |
| Undisputed<br>Trade<br>Receivables –<br>considered<br>good     | CY -<br>2423.54<br>PY - 1595.64                                        | -         | -         | -                    | - | CY -<br>2423.54<br>PY -<br>1595.64                 |                                                    |
| Undisputed<br>Trade<br>Receivables –<br>considered<br>doubtful | -                                                                      | -         | -         | -                    | - | -                                                  |                                                    |
| Disputed Trade<br>Receivables –<br>considered<br>good          | -                                                                      | -         | -         | -                    | - | -                                                  |                                                    |
| Disputed Trade<br>Receivables –<br>considered<br>doubtful      | -                                                                      | -         | -         | -                    | - | -                                                  |                                                    |

## Textual information (20)

## Disclosure of notes on cash and bank balances explanatory [Text Block]

| NOTE 16: CASH AND CASH EQUIVALENTS |  |  |  |  |  |                                           |                                           |
|------------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                                    |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| Balances with Banks                |  |  |  |  |  | 123.28                                    | 48.84                                     |
| Cash on Hand                       |  |  |  |  |  | 0.92                                      | 0.93                                      |
|                                    |  |  |  |  |  | 124.20                                    | 49.77                                     |

## Textual information (21)

## Disclosure of notes on other current assets explanatory [Text Block]

| NOTE 18: OTHER CURRENT ASSETS      |  |  |  |  |  |                                           |                                           |
|------------------------------------|--|--|--|--|--|-------------------------------------------|-------------------------------------------|
|                                    |  |  |  |  |  | As at<br>31st March, 2024<br>Rs. In Lakhs | As at<br>31st March, 2023<br>Rs. In Lakhs |
| GST Input Tax Credit               |  |  |  |  |  | 17.81                                     | 14.96                                     |
| Gratuity Fund ( Ref Note 34(iii) ) |  |  |  |  |  | 13.78                                     | 15.10                                     |
| Deferred Rent                      |  |  |  |  |  | 1.59                                      | (0.73)                                    |
| Interest accrued on Fixed Deposits |  |  |  |  |  | 1.25                                      | -                                         |
|                                    |  |  |  |  |  | 34.43                                     | 29.33                                     |

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

## Details of shareholding pattern of promoters and public [Table]

..(1)

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

| Shareholding pattern of promoters and public [Axis]                 | Promoters [Member]             |                                | Public shareholding [Member]   |                                |
|---------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Classification based on nationality or origin [Axis]                | Indian [Member]                |                                | Indian [Member]                |                                |
|                                                                     | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Additional balance sheet notes [Abstract]                           |                                |                                |                                |                                |
| Details of shareholding pattern of promoters and public [Abstract]  |                                |                                |                                |                                |
| Details of shareholding pattern of promoters and public [LineItems] |                                |                                |                                |                                |
| Number of shares held by Indian                                     | [shares] 59,11,096             | [shares] 59,11,096             | [shares] 13,82,978             | [shares] 13,82,978             |
| Percentage of shares held by Indian                                 | 77.08%                         | 77.08%                         | 18.05%                         | 18.05%                         |
| Number of shares held by body corporate                             | [shares] 3,50,000              | [shares] 3,50,000              | [shares] 14,000                | [shares] 14,000                |
| Percentage of shares held by body corporate                         | 4.56%                          | 4.56%                          | 0.18%                          | 0.18%                          |
| Total number of shares                                              | [shares] 62,61,096             | [shares] 62,61,096             | [shares] 13,96,978             | [shares] 13,96,978             |
| Total of percentage shares                                          | 81.64%                         | 81.64%                         | 18.23%                         | 18.23%                         |

**Details of shareholding pattern of promoters and public [Table]**

..(2)

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

| Shareholding pattern of promoters and public [Axis]                 | Public shareholding [Member]   |                                |
|---------------------------------------------------------------------|--------------------------------|--------------------------------|
| Classification based on nationality or origin [Axis]                | Foreign [Member]               |                                |
|                                                                     | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Additional balance sheet notes [Abstract]                           |                                |                                |
| Details of shareholding pattern of promoters and public [Abstract]  |                                |                                |
| Details of shareholding pattern of promoters and public [LineItems] |                                |                                |
| Number of shares held by non-resident Indian                        | [shares] 10,000                | [shares] 10,000                |
| Percentage of shares held by non-resident Indian                    | 0.13%                          | 0.13%                          |
| Total number of shares                                              | [shares] 10,000                | [shares] 10,000                |
| Total of percentage shares                                          | 0.13%                          | 0.13%                          |

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

|                                                                                                                       | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------|
| Disclosure of additional balance sheet notes explanatory [TextBlock]                                                  | Textual information (22)<br>[See below] |                                |
| Claims against company not acknowledged as debt                                                                       | (A) 41.73                               | (B) 41.73                      |
| Total contingent liabilities                                                                                          | 41.73                                   | 41.73                          |
| Total contingent liabilities and commitments                                                                          | 41.73                                   | 41.73                          |
| 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                                                             | [pure] 0                                | [pure] 0                       |
| Number of person share application money received during year                                                         | [pure] 0                                | [pure] 0                       |
| Number of person share application money paid as at end of year                                                       | [pure] 0                                | [pure] 0                       |
| Number of person share application money received as at end of year                                                   | [pure] 0                                | [pure] 0                       |
| Disclosure of whether all assets and liabilities are registered with company                                          | Yes                                     | Yes                            |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No                                      | No                             |
| Whether audit of cost records of company has been mandated under Rules specified in SN 1                              | No                                      | No                             |
| Net worth of company                                                                                                  | 30,631.96                               | 20,143.37                      |
| Unclaimed share application refund money                                                                              | 0                                       | 0                              |
| Unclaimed matured debentures                                                                                          | 0                                       | 0                              |
| Unclaimed matured deposits                                                                                            | 0                                       | 0                              |
| Interest unclaimed amount                                                                                             | 0                                       | 0                              |
| Number of warrants converted into equity shares during period                                                         | [pure] 0                                | [pure] 0                       |
| Number of warrants converted into preference shares during period                                                     | [pure] 0                                | [pure] 0                       |
| Number of warrants converted into debentures during period                                                            | [pure] 0                                | [pure] 0                       |
| Number of warrants issued during period (in foreign currency)                                                         | [pure] 0                                | [pure] 0                       |
| Number of warrants issued during period (INR)                                                                         | [pure] 0                                | [pure] 0                       |

**Footnotes**

(A) Income Tax Case – Appeals in High Court AY 2013-14 41.73

(B) Income Tax Case – Appeals in High Court AY 2013-14 41.73

## Textual information (22)

## Disclosure of additional balance sheet notes explanatory [Text Block]

## NOTE 27: SUPPLEMENTARY INFORMATION

## a. Particulars Of Directors' Remuneration

| Director's Name      | Head of Expenses           | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|----------------------|----------------------------|------------------------------|------------------------------|
| Rajesh Bhojani       | Sitting Fees               | 6.60                         | 4.00                         |
| Subrata Mitra        | Sitting Fees               | 5.70                         | 3.20                         |
| Ramesh Venkateswaran | Sitting Fees               | 5.70                         | 2.90                         |
| Dhaval Desai         | Sitting Fees               | 7.20                         | 4.40                         |
| Suneel Gautam        | Sitting Fees               | 9.15                         | 4.90                         |
| Burjor Nariman       | Sitting Fees               | 6.00                         | 3.80                         |
| Bhagirat Merchant    | Sitting Fees               | 6.00                         | 2.60                         |
| Hitesh Gajaria       | Sitting Fees               | 3.00                         | -                            |
| Sahil Parikh         | Sitting Fees               | 3.00                         | 1.00                         |
| Dipti Neelakantan    | Sitting Fees               | 3.00                         | 1.00                         |
| Neil Parikh          | Employee Benefits Expenses | 438.92                       | 317.69                       |
| Rajeev Thakkar       | Employee Benefits Expenses | 774.66                       | 557.03                       |
| Shashi Kataria       | Employee Benefits Expenses | 75.36                        | 76.84                        |

## b. Particulars Of Auditors Remuneration

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

| Particulars           | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|-----------------------|------------------------------|------------------------------|
| As Statutory Auditors | 8.50                         | 6.10                         |
| Other Services        | 0.50                         | -                            |
| <b>TOTAL</b>          | <b>9.00</b>                  | <b>6.10</b>                  |

## c. Value of Imports

| Particulars      | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|------------------|------------------------------|------------------------------|
| Value of Imports | NIL                          | NIL                          |

## d. Expenditure in Foreign Exchange

| Particulars                                                       | FY 2023-24<br>(Rs. in lakhs) | FY 2022-23<br>(Rs. in lakhs) |             |              |
|-------------------------------------------------------------------|------------------------------|------------------------------|-------------|--------------|
| In \$                                                             | In INR                       | In \$                        | In INR      |              |
| Subscription payment for Website & Mobile Application Maintenance | 0.11                         | 9.29                         | 0.09        | 6.99         |
| Advertising Expenses                                              | 0.06                         | 5.28                         | -           | -            |
| Membership & Subscription Fees                                    | 0.06                         | 4.97                         | -           | -            |
| Other Subscription payment                                        | 0.04                         | 3.26                         | 0.03        | 2.55         |
| Email Purchase/Services & Web App Hosting                         | 0.00                         | 0.36                         | 0.01        | 0.73         |
| <b>Total</b>                                                      | <b>0.27</b>                  | <b>23.16</b>                 | <b>0.13</b> | <b>10.27</b> |

## e. Foreign Exchange Earnings

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

| Particulars                  | F.Y.2023-24 | F.Y.2022-23 |
|------------------------------|-------------|-------------|
| Earnings in Foreign Exchange | NIL         | NIL         |

f. Funds received from various investors and invested on their behalf & in their respective names under the Portfolio Management Scheme, as at 31st March, 2024 is Rs. 67.87 crores.

#### NOTE 28: RELATED PARTY DISCLOSURES

| Sr No                           | Relationship                                                                      | Name of The Parties                                    |
|---------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------|
| 1.                              | Director who is able to exercise significant influence                            | Neil Parikh                                            |
| Rajeev Thakkar                  |                                                                                   |                                                        |
| Shashi Kataria                  |                                                                                   |                                                        |
| 2.                              | Non-Executive Director                                                            | Sahil Parikh                                           |
| Sunil Gautam                    |                                                                                   |                                                        |
| 3.                              | Relative of the Director who is able to exercise significant influence            | Geeta Parikh                                           |
| 4.                              | Relative of Non-Executive Director                                                | Sitanshi Parikh                                        |
| 5.                              | Relative of Director                                                              | Khushboo Joshi                                         |
| 6.                              | Enterprise over which Key Managerial Personnel can exercise significant influence | Empeegee Portfolio Management Services Private Limited |
| Synage Software Private Limited |                                                                                   |                                                        |

#### Related Party Transactions:

(Rs. In Lakhs)

As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

| Particulars                            | Director who is able to exercise significant influence | Non-Executive Director | Relative of the Director who is able to exercise significant influence |
|----------------------------------------|--------------------------------------------------------|------------------------|------------------------------------------------------------------------|
|                                        | FY 2023-24                                             | FY 2022-23             | FY 2023-24                                                             |
| Expenses                               |                                                        |                        |                                                                        |
| Employee Benefits Expenses             | 1,288.94                                               | 951.56                 | -                                                                      |
| Rent & Interest on electricity deposit | -                                                      | -                      | -                                                                      |
| Software Maintenance                   | -                                                      | -                      | -                                                                      |
| Professional fees                      | -                                                      | -                      | -                                                                      |
| Reimbursement of Expenses              | 4.97                                                   | -                      | -                                                                      |
| Dividend                               | 29.68                                                  | -                      | 4.91                                                                   |

## Related Party Balances:

| Name of the Related Party                              | Relationship                                                                      | Nature of Payment | Balance as on 31.03.2024<br>Rs. In Lakhs | Balance as on 31.03.2023<br>Rs. In Lakhs |
|--------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------------------------------|------------------------------------------|
| Empeegee Portfolio Management Services Private Limited | Enterprise over which Key Managerial Personnel can exercise significant influence | Rent Deposit      | 141.00                                   | 141.00                                   |

## NOTE 29: LEASE PREMISES

The Company has taken office premises on lease with an escalation clause in the lease agreements. There are no restrictions imposed by the lease arrangements. During the current year, the amount charged to the statement of profit and loss is 123.14 Lakhs (Previous year: 136.85 Lakhs). The future obligations towards lease rentals under the lease agreements as at 31st March, 2024 are as under:

| Lease Obligation                                      | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|-------------------------------------------------------|------------------------------|------------------------------|
| Due not later than one year                           | 107.00                       | 107.11                       |
| Due later than one year but not later than five years | 198.44                       | 305.44                       |
| Later than five years                                 | -                            | -                            |
| Total                                                 | 305.44                       | 412.55                       |

## NOTE 30: CONTINGENT LIABILITIES

| Contingent Liabilities                             | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|----------------------------------------------------|------------------------------|------------------------------|
| Income Tax Case – Appeals in High Court AY 2013-14 | 41.73                        | 41.73                        |

## NOTE 31: EARNINGS PER SHARE

| Particulars                                                         | FY 2023-24     | FY 2022-23     |
|---------------------------------------------------------------------|----------------|----------------|
| Profit attributable to equity shareholders (Rs. In Lakhs)           | 10,910.33      | 7651.49        |
| Weighted Average number of Equity Share Outstanding during the year | 76,68,074 Nos. | 76,61,803 Nos. |
| Number of Equity Share used to compute diluted earnings per share   | 87,09,696 Nos. | 82,91,138 Nos. |
| Basic EPS                                                           | Rs. 142.28     | Rs. 99.87      |
| Diluted EPS                                                         | Rs. 125.27     | Rs. 92.29      |
| Nominal value per share                                             | Rs. 10/-       | Rs.10/-        |

## NOTE 32: MAJOR COMPONENTS OF DEFERRED TAX

|                        |                |
|------------------------|----------------|
| Deferred Tax Liability | (Rs. in Lakhs) |
|------------------------|----------------|

|                                                            |         |        |       |
|------------------------------------------------------------|---------|--------|-------|
| I. Opening Balance                                         |         |        | 74.06 |
|                                                            |         |        |       |
| II Changes during the Year                                 |         |        |       |
| a. Timing Difference in Depreciation                       |         |        |       |
| As per Accounts                                            | 212.83  |        |       |
| As per Income tax Act                                      | 281.27  |        |       |
| Over charged for tax purpose                               | 68.44   |        |       |
| Deferred Tax Asset                                         |         | 17.23  |       |
| b. Timing Difference due to Provision for Leave Encashment |         |        |       |
| As per Accounts & Previous year reversal                   | 15.00   |        |       |
| As per Income tax Act                                      | -       |        |       |
| Under charged for tax purpose                              | (15.00) |        |       |
| Deferred Tax                                               |         | (3.67) |       |
| c. Timing Difference due to Provision for Rent             |         |        |       |
| As per Accounts                                            | 123.14  |        |       |
| As per Income tax Act                                      | 121.16  |        |       |
| Under charged for tax purpose                              | (1.98)  |        |       |
| Deferred Tax                                               |         | (0.50) |       |
| c. Timing Difference due to Gratuity Provision             |         |        |       |
|                                                            |         |        |       |

|                                                                   |        |        |       |
|-------------------------------------------------------------------|--------|--------|-------|
| As per Accounts & Previous year reversal                          | 12.41  |        |       |
| As per Income tax Act                                             | 10.00  |        |       |
| Under charged for tax purpose                                     | (2.41) |        |       |
| Deferred Tax                                                      |        | (0.60) |       |
| III. Deferred Tax Income recognized in Statement of Profit & Loss |        |        | 12.46 |
| IV. Net Deferred tax Liability as per Balance Sheet.              |        |        | 86.52 |

## NOTE 33: EMPLOYEE STOCK OPTION SCHEME

The shareholders of the Company had approved PPFAS Employees Stock Option Plan, 2018 (PPFAS ESOP 2018) at the 26th Annual General Meeting of the Company held on 18th September, 2018, Employees Stock Option Plan, 2019 (PPFAS ESOP 2019) at the 27th Annual General Meeting of the Company held on 30th September, 2019, Employees Stock Option Plan, 2021 (PPFAS ESOP 2021) at the 29th Annual General Meeting of the Company held on 30th September, 2021 and Employees Stock Option Plan, 2022 (PPFAS ESOP 2022) at the 30th Annual General Meeting of the Company held on 29th September, 2022. ESOP 2018 & 2019 schemes were amended by the shareholders in its Extra-Ordinary general meeting held on 30th June, 2020.

Details of the schemes are as under:

## 1. For General Employees:

| Particulars               | ESOP 2018                                                                                                                                                                                                            | ESOP 2019                                                                                                                                                                                                            | ESOP 2021                                                                                                                                                                                                          | ESOP 2022                                                                                                                                                      |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of Grant             | 1st Oct, 2018                                                                                                                                                                                                        | 1st Oct, 2019                                                                                                                                                                                                        | 1st Oct, 2021                                                                                                                                                                                                      | 1st Oct, 2022                                                                                                                                                  |
| Number of Options granted | 10,00,000                                                                                                                                                                                                            | 10,98,000                                                                                                                                                                                                            | 54,000                                                                                                                                                                                                             | 1,25,500                                                                                                                                                       |
| Method of settlement      | Equity                                                                                                                                                                                                               | Equity                                                                                                                                                                                                               | Equity                                                                                                                                                                                                             | Equity                                                                                                                                                         |
| Exercise Period           | Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022.<br><br>Exercise period for second Vesting (30% of options granted): 1st November, 2025 to 31st December, 2027 | Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022.<br><br>Exercise period for second Vesting (30% of options granted): 1st November, 2026 to 31st December, 2028 | Exercise period for first Vesting (25% of options granted): 1st October, 2024 to 31st October, 2026.<br><br>Exercise period for second Vesting (30% of options granted): 1st November, 2026 to 31st December, 2028 | Exercise period for first Vesting (50% of options granted): 1st October, 2027 to 31st October, 2028.<br><br>Exercise period for second & final Vesting (50% of |

|                    |                                                                                                        |                                                                                                        |                                                                                                        |                                                             |
|--------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
|                    | Exercise period for third Vesting (45% of options granted): 1st December, 2027 to 30th November, 2029. | Exercise period for third Vesting (45% of options granted): 1st December, 2028 to 30th November, 2030. | Exercise period for third Vesting (45% of options granted): 1st December, 2028 to 30th November, 2030. | options granted): 1st November, 2028 to 30th November, 2030 |
| Vesting Conditions | Continued employment                                                                                   | Continued employment                                                                                   | Continued employment                                                                                   | Continued employment                                        |

## 2. For employees nearing retirement:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>PPFAS ESOP 2018</p> <p>Current age of employees: 52 &amp; 53</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for second Vesting (15% of options granted): 1st October, 2023 to 31st October, 2025</p> <p>Exercise period for third &amp; final Vesting (60% of options granted): 01st October, 2025 to 30th November, 2027</p> <p>Current age of employees: 54 &amp; 55</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for final Vesting (75% of options granted): 1st October, 2023 to 31st October, 2025</p> <p>Current age of employees: 56, 57, 58, 59, 60</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for final Vesting (75% of options granted): Retirement date to 2 Years from Final Vesting Date.</p> | <p>PPFAS ESOP 2019</p> <p>Current age of employees: 52 &amp; 53</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for second Vesting (15% of options granted): 1st October, 2024 to 31st October, 2026</p> <p>Exercise period for third &amp; final Vesting (60% of options granted): 01st October, 2026 to 30th November, 2028</p> <p>Current age of employees: 54 &amp; 55</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for final Vesting (75% of options granted): 1st October, 2024 to 31st October, 2026</p> <p>Current age of employees: 56, 57, 58, 59, 60</p> <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022</p> <p>Exercise period for final Vesting (75% of options granted): Retirement date to 2 Years from Final Vesting Date.</p> | <p>PPFAS ESOP 2021</p> <p>Current age of employees: 52 &amp; 53</p> <p>Exercise period for first Vesting (40% of options granted): 1st October, 2024 to 31st October, 2026.</p> <p>Exercise period for second and Final Vesting (60% of options granted): 1st October, 2026 to 31st October, 2028</p> <p>Current age of employees: 54 &amp; 55</p> <p>Exercise period for first and Final Vesting (100% of options granted): 1st October, 2024 to 31st October, 2026.</p> <p>Current age of employees: 56, 57, 58, 59, 60</p> <p>Exercise period for first and final Vesting (100% of options granted):</p> | <p>PPFAS ESOP 2022</p> <p>As none of the employees being granted options under the PPFAS ESOP 2022 were nearing retirement age, a separate vesting and exercise schedule is not being provided.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|  |  |                                                     |  |
|--|--|-----------------------------------------------------|--|
|  |  | Retirement date to 2 Years from Final Vesting Date. |  |
|--|--|-----------------------------------------------------|--|

## 3. Vesting Schedule

| PPFAS ESOP 2018                                                                                                                                                                                                                                                                                                                                                                                                                      | PPFAS ESOP 2019                                                                                                                                                                                                                                                                                                                                                                                                                      | PPFAS ESOP 2021                                                                                                                                                                                                                                                                                                                                                                                                          | PPFASESOP 2022                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>First Vesting (25% of options granted): 1st January, 2021</p> <p>(Completion of 2 Year and 3 months of Service from Grant Date)</p> <p>Second Vesting (30% of options granted): 1st November, 2025</p> <p>(Completion of 7 Years and 1 month of Service from Grant Date)</p> <p>Third &amp; final Vesting (45% of options granted): 1st December, 2027</p> <p>(Completion of 9 Years and 2 months of Service from Grant Date)</p> | <p>First Vesting (25% of options granted): 1st January, 2021</p> <p>(Completion of 1 Year and 3 months of Service from Grant Date)</p> <p>Second Vesting (30% of options granted): 1st November, 2026</p> <p>(Completion of 7 Years and 1 month of Service from Grant Date)</p> <p>Third &amp; final Vesting (45% of options granted): 1st December, 2028</p> <p>(Completion of 9 Years and 2 months of Service from Grant Date)</p> | <p>First Vesting (25% of options granted): 1st October, 2024</p> <p>(Completion of 3 Years of Service from Grant Date)</p> <p>Second Vesting (30% of options granted): 1st November, 2026</p> <p>(Completion of 5 Years and 1 month of Service from Grant Date)</p> <p>Third &amp; final Vesting (45% of options granted): 1st December, 2028</p> <p>(Completion of 7 Years and 2 months of Service from Grant Date)</p> | <p>First Vesting (50% of options granted): 1st October, 2027</p> <p>(Completion of 5 Years of Service from Grant Date)</p> <p>Second &amp; Final Vesting (50% of options granted): 1st November, 2028</p> <p>(Completion of 6 Years and 1 month of Service from Grant Date)</p> |

## 3. Movement in Options have been summarized below for the FY 2023-24:

| Particulars                              | PPFAS ESOP 2018 | PPFAS ESOP 2019 | PPFAS ESOP 2021 | PPFAS ESOP 2022 |
|------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Outstanding at the beginning of the year | 6,64,500        | 7,82,250        | 38,500          | 1,19,000        |
| Granted during the year                  | -               | -               | -               | -               |
| Forfeited during the year                | 72,250          | 33,750          | 2,000           | 15,000          |
| Exercised during the year                | -               | -               | -               | -               |
| Expired during the year                  | -               | -               | -               | -               |
| Outstanding at the end of the year       | 5,87,250        | 7,48,500        | 36,500          | 1,04,000        |
|                                          |                 |                 |                 |                 |

|                                    |       |   |   |   |
|------------------------------------|-------|---|---|---|
| Exercisable at the end of the year | 5,000 | - | - | - |
|------------------------------------|-------|---|---|---|

During the year under consideration, there were no ESOP exercised.

Parag Parikh Financial Advisory Services Limited ( Holding Company) had granted 1,000,000 stock options to the employees of its Company and PPFAS Asset Management Private Ltd (Subsidiary Company) under the ESOP 2018 plan, with a specific vesting schedule for employees aged 52 and 53 at the grant date. During the Financial Year 2023-24, the Subsidiary Company provided liquidity to four of its employees who had been awarded stock options as an employment benefit. This was done by compensating these employees at Rs. 1700 per option that they voluntarily offered for cancellation of 66,250 options. The price of Rs.1700 per option is based on management's assessment. Since the compensation was provided by the employer viz. the Subsidiary Company, the expense of Rs 1,062.50 Lakhs has been accounted under "Employee Benefit Expenses" in the Books of Subsidiary Company.

The Intrinsic Value method is used for calculating the Fair value of shares on the date of issue of Options. Since the exercise price of the Options for the ESOP Scheme 2018, ESOP 2019, PPFAS ESOP 2021 and PPFAS ESOP 2022 is more than the fair value of the shares calculated by Independent Valuer, there is no Employee Compensation expenses on account of Options for the company.

4. The details of valuation of shares as per independent valuer & Exercise price is as follows

| Particulars                                                   | ESOP 2018 | ESOP 2019 | ESOP 2021 | ESOP 2022 |
|---------------------------------------------------------------|-----------|-----------|-----------|-----------|
| Valuation as per independent valuer (A)                       | 90.24     | 95.25     | 152.14    | 224.87    |
| Number of option outstanding as on 31.03.2024                 | 5,92,250  | 7,48,500  | 36,500    | 1,04,000  |
| Exercise Price (B)                                            | 100       | 150       | 450       | 1200      |
| Intrinsic Value If (A-B) is Positive or if Negative then NIL) | NIL       | NIL       | NIL       | NIL       |

#### NOTE 34: EMPLOYEE BENEFITS

The amounts recognized in the Company's financial statements as at year end as per actuarial valuation, are as under:

| Particulars           | Gratuity (Funded)                                            |        |        |
|-----------------------|--------------------------------------------------------------|--------|--------|
| (Rs. in Lakhs)        |                                                              |        |        |
| Year Ended 31.03.2024 | Year Ended 31.03.2023                                        |        |        |
| i)                    | Change in Present Value of Obligation                        |        |        |
|                       | Present value of the obligation at the beginning of the year | 201.37 | 164.23 |
|                       |                                                              |        |        |

|      |                                                                                   |          |          |
|------|-----------------------------------------------------------------------------------|----------|----------|
|      | Interest Cost                                                                     | 14.92    | 11.32    |
|      | Current Service Cost                                                              | 23.00    | 19.94    |
|      | Benefits Paid from the fund                                                       | (2.88)   | (0.77)   |
|      | Actuarial (Gains)/Losses on Obligations - Due to Change in Financials Assumptions | 2.84     | (6.38)   |
|      | Actuarial (Gain) / Loss on Obligation                                             | 6.06     | 13.03    |
|      | Present value of the obligation at the end of the year                            | 245.31   | 201.37   |
|      |                                                                                   |          |          |
| ii)  | Change in Plan Assets                                                             |          |          |
|      | Fair value of Plan Assets at the beginning of the year                            | 216.47   | 167.84   |
|      | Expected return on Plan Assets                                                    | 16.04    | 11.57    |
|      | Contributions by the Employer                                                     | 10.00    | 45.00    |
|      | Benefits Paid from the fund                                                       | (2.88)   | (0.77)   |
|      | Actuarial Gain / (Loss) on Plan Assets                                            | 19.46    | (7.16)   |
|      | Fair value of Plan Assets at the end of the year                                  | 259.09   | 216.48   |
|      |                                                                                   |          |          |
| iii) | Amounts Recognized in the Balance Sheet:                                          |          |          |
|      | Present value of Obligation at the end of the year                                | (245.31) | (201.37) |
|      | Fair value of Plan Assets at the end of the year                                  | 259.09   | 216.47   |
|      | Net (Liability)/Asset Recognized in the Balance Sheet ( Ref Note 18 )             | 13.78    | 15.10    |

|       |                                                                                        |                                |               |               |
|-------|----------------------------------------------------------------------------------------|--------------------------------|---------------|---------------|
|       |                                                                                        |                                |               |               |
| iv)   | Amounts Recognized in the statement of Profit and Loss:                                |                                |               |               |
|       | Current Service Cost                                                                   | 23.00                          | 19.94         |               |
|       | Net Interest Cost                                                                      | (1.12)                         | (0.24)        |               |
|       | Actuarial (Gains)/Losses                                                               | (10.56)                        | 13.80         |               |
|       | Assets Transferred In/Acquisitions                                                     |                                |               |               |
|       | Net Cost / Reduction in cost Included in Employee Benefit Expenses<br>( Ref. Note 21 ) | 11.32                          | 33.50         |               |
|       |                                                                                        |                                |               |               |
| v)    | Actual Return on Plan Assets                                                           | 35.50                          | 6.62          |               |
|       |                                                                                        |                                |               |               |
| vii)  | Major categories of Plan Asset as a % of total Plan Asset                              |                                |               |               |
|       | i)                                                                                     | Insured managed funds          | 100%          | 100%          |
|       |                                                                                        |                                |               |               |
| viii) | Actuarial Assumptions                                                                  |                                |               |               |
|       | i)                                                                                     | Expected Return on Plan Assets | 7.39% & 7.41% | 6.84% & 6.90% |
|       | ii)                                                                                    | Rate of Discounting            | 7.39% & 7.41% | 6.84% & 6.90% |
|       | iii)                                                                                   | Rate of Salary Increase        | 10.00%        | 10.00%        |
|       | iv)                                                                                    | Rate of Employee Turnover      | 10.00%        | 10.00%        |
|       |                                                                                        |                                |               |               |

|  |    |                                          |                                                |
|--|----|------------------------------------------|------------------------------------------------|
|  | v) | Indian Assured Lives Mortality (2006-08) | Indian Assured Lives Mortality 2012-14 (Urban) |
|--|----|------------------------------------------|------------------------------------------------|

## NOTE 35: RATIOS

| Particulars                | As on 31st March, 2024 | As on 31st March, 2023 | % Increase / (Decrease) |
|----------------------------|------------------------|------------------------|-------------------------|
| Current Ratio              | 9.35                   | 9.30                   | 0.45                    |
| Return on Equity Ratio     | 42.97%                 | 46.93%                 | (8.43)                  |
| Net profit ratio           | 51.35%                 | 52.84%                 | (2.82)                  |
| Return on Capital employed | 47.63%                 | 50.97%                 | (6.55)                  |

## Terms for Ratios:

- a. Current Ratio = Current Assets divided by Current Liabilities where Current Assets includes Investments, Trade Receivables, Cash and Cash equivalents, Short term loan and advances, other current assets, whereas Current Liabilities includes Trade Payables, Other current liabilities, Short-term provisions.
- b. Return on Equity Ratio = Net Profits after taxes divided by Average Shareholders Equity i.e., Share Capital and Reserve and surplus
- c. Return on Capital employed = Earnings before interest and taxes divided by Net Assets i.e., Current Assets – Current Liabilities

## NOTE 36: CORPORATE SOCIAL RESPONSIBILITY

|     | Particulars                                                | FY 2023-24       | FY 2022-23      |
|-----|------------------------------------------------------------|------------------|-----------------|
| (a) | Amount required to be spent by the company during the year | Rs. 118.68 Lakhs | Rs. 48.66 Lakhs |
| (b) | Amount of expenditure incurred                             | Rs. 118.76 Lakhs | Rs. 48.68 Lakhs |
| (c) | Shortfall at the end of the year                           | Nil              | Nil             |
| (d) | Total of previous years shortfall                          | Nil              | Nil             |
| (e) | Reason for shortfall                                       | Not Applicable   | Not Applicable  |
|     |                                                            |                  |                 |

|     |                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                             |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (f) | Nature of CSR activities                                                                                                                                                       | <p>1.Donated to Bombay Mid Town Rotary Trust which in turn donates to other organizations conducting charity activities.</p> <p>2. Rotary Foundation (India) for Pediatric Cardiac Procedures for children with congenital heart disease</p> <p>3.Centre For Transforming India for providing education facilities</p> <p>4.Making The Difference Charitable Trust for donation of Dialysis Machine.</p> | <p>1.Donated to Give Foundation which in turn donates to other organizations conducting charity activity</p> <p>2.The Bombay International School Association for education facilities.</p> |
|     | Particulars                                                                                                                                                                    | FY 2023-24                                                                                                                                                                                                                                                                                                                                                                                               | FY 2022-23                                                                                                                                                                                  |
| (g) | Details of related party transactions e.g. contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard                | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                           | Not Applicable                                                                                                                                                                              |
| (h) | Where a provision is made with respect to a liability incurred by entering a contractual obligation, the movements in the provision during the year should be shown separately | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                           | Not Applicable                                                                                                                                                                              |

## NOTE 37: DISCLOSURE OF ADDITIONAL INFORMATION PERTAINING TO THE PARENT COMPANY AND ITS SUBSIDIARIES.

| Name of the Company                                        | Net Assets (Total Assets Less Total Liabilities) | Share in Profit or Loss             |                              |           |
|------------------------------------------------------------|--------------------------------------------------|-------------------------------------|------------------------------|-----------|
| As % of Consolidated Net Assets                            | Net Assets (Rs. in Lakhs)                        | As % of Consolidated Profit or Loss | Profit/(Loss) (Rs. In Lakhs) |           |
| Parag Parikh Financial Advisory Services Ltd. (Parent Co.) | 18.43%                                           | 5,645.26                            | 0.94%                        | 102.67    |
| PPFAS Asset Management Pvt Ltd. (Subsidiary Co.)           | 79.65%                                           | 24,397.20                           | 94.00%                       | 10,255.29 |
| PPFAS Trustee Company Pvt Ltd. (Subsidiary Co.)            | 1.92%                                            | 589.50                              | 5.06 %                       | 552.37    |

## NOTE 38: PREVIOUS YEAR FIGURES

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with current year's classifications / disclosures.

Signatures to notes 1 to 38

As per Our Audit Report of even date

For Chokshi & Chokshi LLP

For & on behalf of the Board of Directors of

Chartered Accountants

Parag Parikh Financial Advisory Services Ltd

FRN: 101872W/W100045

( Formerly known as Parag Parikh Financial Advisory Services Pvt Ltd)

CA Anish Shah

Neil Parikh

Sahil Parikh

Partner

Director

Director

Membership No: 048462

DIN:00080269

DIN: 00079898

Rajdeep Jadeja

Place: Mumbai

Company Secretary

Date: 25th August 2024

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

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

|                                                                                                                   | 01/04/2023<br>to<br>31/03/2024          |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | As per child member                     |
| Disclosure of general information about company [TextBlock]                                                       | Textual information (23)<br>[See below] |
| Disclosure of accounting policies explanatory [TextBlock]                                                         | Textual information (24)<br>[See below] |

## Textual information (23)

### Disclosure of general information about company [Text Block]

#### NOTE 1: PRINCIPLES OF CONSOLIDATION

The consolidated financial statements are related to Parag Parikh Financial Advisory Services Limited and its subsidiaries PPFAS Asset Management Private Limited and PPFAS Trustee Company Private Limited.

The financial statements of the Group and its subsidiaries are combined on line by line basis by adding together the book values of the like items of assets, liabilities, income & expenses in accordance with the Accounting Standard (AS) 21- “Consolidated Financial Statements” issued by Institute of Chartered Accountants of India.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and necessary adjustments required for deviations, if any to the extent possible unless otherwise stated, are made in the consolidated financial statements and are presented in the same manner as the Group’s standalone financial statements.

The list of subsidiary companies which are included in the consolidation are as under:

| Name of the Subsidiary Company         | Ownership in percentage | Country of Incorporation |       |
|----------------------------------------|-------------------------|--------------------------|-------|
| 2023-24                                | 2022-23                 |                          |       |
| PPFAS Asset Management Private Limited | 100                     | 100                      | India |
| PPFAS Trustee Private Limited          | 100                     | 100                      | India |

## Textual information (24)

### Disclosure of accounting policies explanatory [Text Block]

#### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

##### i. Basis of Preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

Disclosures under Schedule III to the Companies Act, 2013, and applicable Accounting Standards have been made to the extent applicable to the Company. As per amendments in Schedule III of Companies Act, 2013 Financial information in our Financial Statements is presented after rounding off the numbers to Rupees in Lakhs.

##### ii. Use of Estimates

The preparation of financial statements, in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon 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. Cash Flow Statement

Cash flow statement is prepared segregating the cash flows from operating, investing and financing activities. Cash flow from operating activities is reported using indirect method as set out in Accounting Standard (AS) -3 "Cash Flow Statement".

Under the indirect method, the net profit is adjusted for the effects of:

- a. transactions of a non-cash nature
- b. any deferrals or accruals of past or future operating cash receipts or payments and
- c. items of income or expense associated with investing or financing cash flows.

Cash and cash equivalents comprise cash at bank and in hand and demand deposits with banks and are reflected as such in the cash flow statement. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

##### iv. Property, Plant & Equipment

Property, Plant and Equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

Gains or losses arising from derecognition of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

##### v. Intangible assets

Intangible assets are stated at cost of acquisition less accumulated amortization and accumulated impairment loss, if any.

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

vi. Depreciation

The company has adopted Straight Line Method of Depreciation on the Property, Plant and Equipment as per the requirements of the Companies Act, 2013, applying rates based on useful life as prescribed in the Companies Act, 2013.

vii. Impairment

Property, Plant and Equipment are reviewed for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount.

viii. Current / Non-Current Classification

Any asset or liability is classified as current if it satisfies any of the following conditions:

- a. it is expected to be realized or settled or is intended for sale or consumption in the Company's normal operating cycle.
- b. it is expected to be realized or settled within twelve months from the reporting date.
- c. in the case of an asset,
  - it is held primarily for the purpose of providing services; or
  - it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.
- d. in the case of a liability, the company does not have an unconditional right to defer settlement of liability for at least twelve months from the reporting date.

All other assets and liabilities are classified as non-current.

Since the Company is a provider of services, for the purpose of current/non-current classification of assets and liabilities, it has classified all those items which are expected to be realized or settled within twelve months from the reporting date as current items and others as non-current.

ix. Investments

Investments are classified into current and non-current investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments.

Current investments are stated at the lower of cost and fair value. Non-current investments are stated at cost.

A provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognized in the Statement of Profit and Loss.

x. Cash & Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

xi. Inventories

Inventories are assets held for sale in the ordinary course of business.

Inventories are valued at lower of cost or net realizable value of inventories. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Stores and spares are valued at cost.

Cost is determined on FIFO / LIFO / Weighted Average for all categories of inventories.

The Company is a provider of services , there are no Inventories in regular course of business.

xii. Borrowing Costs

Borrowing costs include Interest and other incidental costs.

Borrowing costs that are directly attributable to the acquisition, construction, production or development of a qualifying asset are capitalised as part of the cost of that asset. A qualifying asset is one which takes substantial amount of time to get ready for use.

To the extent that funds are borrowed specifically in relation to the qualifying asset, the actual amount of borrowing costs less any income on temporary investments made from those borrowings is capitalised.

In case of general borrowings, the borrowing costs are capitalised as per the Accounting Standard 16.

Capitalisation of borrowing costs is suspended during extended periods in which active development is interrupted and is ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Borrowing costs which are not directly attributable to the acquisition, construction production or development of a qualifying asset are recognised as an expense in the period in which they are incurred.

xiii. Government Grants

Government Grants are not recognized until there is reasonable assurance that the Company will comply with conditions attached to them and the grants will be received. In case of depreciable assets, the cost of the assets is shown at gross value and grant thereon is taken to deferred income which is recognized as income in the Statement of Profit and Loss over the useful life of the asset. Government Grants related to non-depreciable assets may also require the fulfilment of certain obligations and would then be recognised in profit or loss over the periods that bear the cost of meeting the obligations.

xiv. Employee Benefits

A. Short Term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and they are recognized in the period in which the employee renders the related service.

B. Post-employment benefits:

a. Provident Fund scheme

Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contribution is chargeable to the Statement of Profit and Loss of the year when the contribution to the fund is due. There are no other obligations other than the contribution payable to the fund.

b. Gratuity scheme

The company's gratuity scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods.

The present value of the obligation is determined based on the actuarial valuation. This amount is funded through an employee gratuity trust managed by HDFC Standard Life Insurance.

c. Employee Stock Options (ESOP)

The Company has a scheme for Employee Stock Options (ESOP). However, the fair value of shares as ascertained by an independent valuer is lesser than the price at which options are to be exercised by employees. As such, no liability towards outstanding ESOPS needs to be recognised by the company.

xv. Revenue Recognition

Revenue from Portfolio Management fees and other business is recognized on accrual basis. The amount recognized therein is exclusive of service tax.

Dividend on shares is accounted on cash basis for the sake of convenience, and for want of information.

Interest income is recognised on time proportion basis.

In case of Subsidiary Company PPFAS Asset Management Private Limited, Management fees is recognized on accrual basis at specific rates, applied on the average daily net assets of the scheme. The fees charged are in accordance with the terms of Scheme Information Document of scheme and is in line with the provisions of SEBI (Mutual Funds) Regulations, 1996 as amended from time to time. The amount recognized is exclusive of Goods & Service Tax.

In case of Subsidiary Company PPFAS Trustee Company Private Limited,

Revenue from Trusteeship Fees is recognized on accrual basis. The amount recognised therein is exclusive of Goods & Service Tax.

xvi. Expenditure

Expenses are accounted on accrual basis.

xvii. Taxes on Income

Tax expense for the year comprises current tax and deferred tax.

Current Tax is determined as the amount of tax payable in respect of the taxable income for the period in accordance with Income Tax Act, 1961.

Deferred Tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date to reassess realization.

xviii. Provision

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

## xix. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

## xx. Foreign Currency Transactions

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses from settlement of these transactions are recognised in the Statement of Profit and Loss. Foreign currency denominated monetary assets and liabilities are translated into functional currency at exchange rates in effect at the balance sheet date, the gain or loss arising from such translations are recognised in the statement of profit and loss as the provisions of AS 11.

## xxi. Earnings per share

Basic earnings per share is calculated by dividing the profits after tax for the year attributable to equity shareholders by the weighted average number of equities shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profits after tax for the year attributable to equity shareholders by the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

## xxii. Portfolio Management Scheme (PMS)

The Investments under the PMS are made on behalf of and in the respective names of the Investors. Therefore, the amounts received under PMS and the corresponding Investments made do not get reflected in the Financial Statements of the Company. AUM under PMS is as follows,

| Particulars       | As on 31.03.2024<br>(Rs. in Lakhs) | As on 31.03.2023<br>(Rs. in Lakhs) |
|-------------------|------------------------------------|------------------------------------|
| Non-discretionary | 2,990.47                           | 2,309.26                           |
| Cognito           | 3,796.18                           | 2,092.39                           |
| Total             | 6,787.65                           | 4,401.65                           |

## xxiii. Share transactions

Gain or loss on sale of shares, Derivatives, Mutual Fund units etc. held as investments, is shown at net values.

**[201700] Notes - Government grants**

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

|                                                                  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
|------------------------------------------------------------------|--------------------------------|--------------------------------|
| Disclosure of notes on government grants explanatory [TextBlock] |                                |                                |
| Capital subsidies or grants received from government authorities | 0                              | 0                              |
| Revenue subsidies or grants received from government authorities | 0                              | 0                              |

**[201200] Notes - Employee benefits****Disclosure of defined benefit plans [Table]****..(1)**

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

| Defined benefit plans [Axis]                                                                       | Defined benefit plans [Member] |                                | Domestic defined benefit plans [Member] |                                      |
|----------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|-----------------------------------------|--------------------------------------|
| Defined benefit plans categories [Axis]                                                            | Column 1                       |                                | Column 2                                |                                      |
|                                                                                                    | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023       |
| Disclosure of defined benefit plans [Abstract]                                                     |                                |                                |                                         |                                      |
| Disclosure of defined benefit plans [LineItems]                                                    |                                |                                |                                         |                                      |
| Description of accounting policy for defined benefit plans                                         | As per child member            | As per child member            | Textual information (25) [See below]    | Textual information (26) [See below] |
| Description of type of plan                                                                        | As per child member            | As per child member            | Gratuity                                | Gratuity                             |
| Reconciliation of changes in present value of defined benefit obligation [Abstract]                |                                |                                |                                         |                                      |
| Changes in defined benefit obligation, at present value [Abstract]                                 |                                |                                |                                         |                                      |
| Increase (decrease) through current service cost, defined benefit obligation, at present value     | 23                             | 19.94                          | 23                                      | 19.94                                |
| Increase (decrease) through interest cost, defined benefit obligation, at present value            | 14.92                          | 11.32                          | 14.92                                   | 11.32                                |
| Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value | (A) -8.9                       | (B) -6.65                      | -8.9                                    | -6.65                                |
| Decrease through benefits paid, defined benefit obligation, at present value                       | 2.88                           | 0.77                           | 2.88                                    | 0.77                                 |
| Total changes in defined benefit obligation, at present value                                      | 43.94                          | 37.14                          | 43.94                                   | 37.14                                |
| Defined benefit obligation, at present value at end of period                                      | 245.31                         | 201.37                         | 245.31                                  | 201.37                               |
| Reconciliation of changes in fair value of plan assets [Abstract]                                  |                                |                                |                                         |                                      |
| Changes in plan assets, at fair value [Abstract]                                                   |                                |                                |                                         |                                      |
| Increase (decrease) through actuarial gains (losses), plan assets, at fair value                   | 19.46                          | -7.16                          | 19.46                                   | -7.16                                |
| Increase (decrease) through expected return, plan assets, at fair value                            | 16.04                          | 11.57                          | 16.04                                   | 11.57                                |
| Decrease through benefits paid, plan assets, at fair value                                         | 2.88                           | 0.77                           | 2.88                                    | 0.77                                 |
| Increase (decrease) through contributions by employer, plan assets, at fair value                  | 10                             | 45                             | 10                                      | 45                                   |
| Total changes in plan assets, at fair value                                                        | 42.62                          | 48.64                          | 42.62                                   | 48.64                                |
| Plan assets, at fair value at end of period                                                        | 259.09                         | 216.47                         | 259.09                                  | 216.47                               |
| Recognised assets and liabilities of defined benefit plans [Abstract]                              |                                |                                |                                         |                                      |
| Recognised assets, defined benefit plan                                                            | 13.78                          | 15.1                           | 13.78                                   | 15.1                                 |
| Net liability (asset) of defined benefit plans                                                     | -13.78                         | -15.1                          | -13.78                                  | -15.1                                |
| Reconciliation of liability asset of defined benefit plans [Abstract]                              |                                |                                |                                         |                                      |
| Defined benefit obligation, at present value                                                       | 245.31                         | 201.37                         | 245.31                                  | 201.37                               |
| Plan assets, at fair value                                                                         | 259.09                         | 216.47                         | 259.09                                  | 216.47                               |
| Net liability (asset) of defined benefit plans                                                     | -13.78                         | -15.1                          | -13.78                                  | -15.1                                |
| Recognised expense of defined benefit plans [Abstract]                                             |                                |                                |                                         |                                      |
| Current service cost, defined benefit plan                                                         | 23                             | 19.94                          | 23                                      | 19.94                                |
| Interest cost, defined benefit plan                                                                | -1.12                          | -0.24                          | -1.12                                   | -0.24                                |
| Actuarial gains (losses) recognised in profit or loss, defined benefit plan                        | 10.56                          | -13.8                          | 10.56                                   | -13.8                                |

|                                                                                     |           |           |        |        |
|-------------------------------------------------------------------------------------|-----------|-----------|--------|--------|
| Total post-employment benefit expense, defined benefit plans                        | 11.32     | 33.5      | 11.32  | 33.5   |
| Actual return on plan assets and reimbursement right recognised as asset [Abstract] |           |           |        |        |
| Actual return on plan assets recognised as asset                                    | 35.5      | 6.62      | 35.5   | 6.62   |
| Total actual return on plan assets and reimbursement right recognised as asset      | 35.5      | 6.62      | 35.5   | 6.62   |
| Actuarial assumption [Abstract]                                                     |           |           |        |        |
| Actuarial assumption of discount rates                                              | (C) 7.39% | (D) 6.84% | 7.39%  | 6.84%  |
| Actuarial assumption of expected rates of return on plan assets                     | (E) 7.39% | (F) 6.84% | 7.39%  | 6.84%  |
| Actuarial assumption of expected rates of salary increases                          | 10.00%    | 10.00%    | 10.00% | 10.00% |
| Other material actuarial assumptions                                                | (G) 10    | (H) 10    | 10     | 10     |
| Experience adjustments on plan assets and plan liabilities [Abstract]               |           |           |        |        |
| Defined benefit obligation, at present value                                        | 245.31    | 201.37    | 245.31 | 201.37 |
| Plan assets, at fair value                                                          | 259.09    | 216.47    | 259.09 | 216.47 |
| Net surplus (deficit) in plan                                                       | 13.78     | 15.1      | 13.78  | 15.1   |

### Footnotes

(A) Actuarial (Gains)/Losses on Obligations - Due to Change in Financials Assumptions 2.84, Actuarial (Gain) / Loss on Obligation 6.06

(B) Actuarial (Gains)/Losses on Obligations - Due to Change in Financials Assumptions (6.38), Actuarial (Gain) / Loss on Obligation 13.03

(C) 7.39% & 7.41%

(D) 6.84% & 6.90%

(E) 7.39% & 7.41%

(F) 6.84% & 6.90%

(G) Employee Turnover 10% P.A., Indian Assured Lives Mortality (2006-08): Indian Assured Lives Mortality 2012-14 (Urban)

(H) Employee Turnover 10% P.A., Indian Assured Lives Mortality (2006-08): Indian Assured Lives Mortality 2012-14 (Urban)

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

|                                                             | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 |
|-------------------------------------------------------------|-----------------------------------------|--------------------------------|
| Disclosure of employee benefits explanatory [TextBlock]     | Textual information (27)<br>[See below] |                                |
| Amount recognised as expense for defined contribution plans | 11.32                                   | 33.5                           |

## Textual information (25)

### Description of accounting policy for defined benefit plans

The company's gratuity scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods. The present value of the obligation is determined based on the actuarial valuation. This amount is funded through an employee gratuity trust managed by HDFC Standard Life Insurance.

## Textual information (26)

### Description of accounting policy for defined benefit plans

The company's gratuity scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their services in the current and prior periods. The present value of the obligation is determined based on the actuarial valuation. This amount is funded through an employee gratuity trust managed by HDFC Standard Life Insurance.

## Textual information (27)

## Disclosure of employee benefits explanatory [Text Block]

## NOTE 34: EMPLOYEE BENEFITS

The amounts recognized in the Company's financial statements as at year end as per actuarial valuation, are as under:

| Particulars           | Gratuity (Funded)                                                                 |        |        |
|-----------------------|-----------------------------------------------------------------------------------|--------|--------|
| (Rs. in Lakhs)        |                                                                                   |        |        |
| Year Ended 31.03.2024 | Year Ended 31.03.2023                                                             |        |        |
| i)                    | Change in Present Value of Obligation                                             |        |        |
|                       | Present value of the obligation at the beginning of the year                      | 201.37 | 164.23 |
|                       | Interest Cost                                                                     | 14.92  | 11.32  |
|                       | Current Service Cost                                                              | 23.00  | 19.94  |
|                       | Benefits Paid from the fund                                                       | (2.88) | (0.77) |
|                       | Actuarial (Gains)/Losses on Obligations - Due to Change in Financials Assumptions | 2.84   | (6.38) |
|                       | Actuarial (Gain) / Loss on Obligation                                             | 6.06   | 13.03  |
|                       | Present value of the obligation at the end of the year                            | 245.31 | 201.37 |
|                       |                                                                                   |        |        |
| ii)                   | Change in Plan Assets                                                             |        |        |
|                       | Fair value of Plan Assets at the beginning of the year                            | 216.47 | 167.84 |
|                       | Expected return on Plan Assets                                                    | 16.04  | 11.57  |

|      |                                                                                        |          |          |
|------|----------------------------------------------------------------------------------------|----------|----------|
|      |                                                                                        |          |          |
|      | Contributions by the Employer                                                          | 10.00    | 45.00    |
|      | Benefits Paid from the fund                                                            | (2.88)   | (0.77)   |
|      | Actuarial Gain / (Loss) on Plan Assets                                                 | 19.46    | (7.16)   |
|      | Fair value of Plan Assets at the end of the year                                       | 259.09   | 216.48   |
|      |                                                                                        |          |          |
| iii) | Amounts Recognized in the Balance Sheet:                                               |          |          |
|      | Present value of Obligation at the end of the year                                     | (245.31) | (201.37) |
|      | Fair value of Plan Assets at the end of the year                                       | 259.09   | 216.47   |
|      | Net (Liability)/Asset Recognized in the Balance Sheet ( Ref Note 18 )                  | 13.78    | 15.10    |
|      |                                                                                        |          |          |
| iv)  | Amounts Recognized in the statement of Profit and Loss:                                |          |          |
|      | Current Service Cost                                                                   | 23.00    | 19.94    |
|      | Net Interest Cost                                                                      | (1.12)   | (0.24)   |
|      | Actuarial (Gains)/Losses                                                               | (10.56)  | 13.80    |
|      | Assets Transferred In/Acquisitions                                                     |          |          |
|      | Net Cost / Reduction in cost Included in Employee Benefit Expenses<br>( Ref. Note 21 ) | 11.32    | 33.50    |
|      |                                                                                        |          |          |
| v)   | Actual Return on Plan Assets                                                           | 35.50    | 6.62     |
|      |                                                                                        |          |          |
|      |                                                                                        |          |          |

|       |                                                           |                                          |                                                |               |
|-------|-----------------------------------------------------------|------------------------------------------|------------------------------------------------|---------------|
| vii)  | Major categories of Plan Asset as a % of total Plan Asset |                                          |                                                |               |
|       | i)                                                        | Insured managed funds                    | 100%                                           | 100%          |
|       |                                                           |                                          |                                                |               |
| viii) | Actuarial Assumptions                                     |                                          |                                                |               |
|       | i)                                                        | Expected Return on Plan Assets           | 7.39% & 7.41%                                  | 6.84% & 6.90% |
|       | ii)                                                       | Rate of Discounting                      | 7.39% & 7.41%                                  | 6.84% & 6.90% |
|       | iii)                                                      | Rate of Salary Increase                  | 10.00%                                         | 10.00%        |
|       | iv)                                                       | Rate of Employee Turnover                | 10.00%                                         | 10.00%        |
|       | v)                                                        | Indian Assured Lives Mortality (2006-08) | Indian Assured Lives Mortality 2012-14 (Urban) |               |

### [300400] Notes - Employee share-based payments

#### Disclosure of terms and conditions of employee share-based payment arrangement [Table]

..(1)

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

| Types of employee share-based payment arrangements [Axis]                                   | Column 1                              |                                       | Column 2                              |                                       |
|---------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                             | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        |
| Disclosure of terms and conditions of employee share-based payment arrangement [Abstract]   |                                       |                                       |                                       |                                       |
| Disclosure of terms and conditions of employee share-based payment arrangement [LineItems]  |                                       |                                       |                                       |                                       |
| Description of method used to account for employee share-based payment arrangement          | PPFAS Employee Stock Option Plan 2018 | PPFAS Employee Stock Option Plan 2018 | PPFAS Employee Stock Option Plan 2019 | PPFAS Employee Stock Option Plan 2019 |
| Description of maximum term of options granted for employee share-based payment arrangement | 10000000                              | 10000000                              | 1098000                               | 1098000                               |
| Description of method of settlement for employee share-based payment arrangement            | Equity                                | Equity                                | Equity                                | Equity                                |

**Disclosure of terms and conditions of employee share-based payment arrangement [Table]**

..(2)

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

| Types of employee share-based payment arrangements [Axis]                                   | Column 3                              |                                       | Column 4                              |                                       |
|---------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                             | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        |
| Disclosure of terms and conditions of employee share-based payment arrangement [Abstract]   |                                       |                                       |                                       |                                       |
| Disclosure of terms and conditions of employee share-based payment arrangement [LineItems]  |                                       |                                       |                                       |                                       |
| Description of method used to account for employee share-based payment arrangement          | PPFAS Employee Stock Option Plan 2021 | PPFAS Employee Stock Option Plan 2021 | PPFAS Employee Stock Option Plan 2022 | PPFAS Employee Stock Option Plan 2022 |
| Description of maximum term of options granted for employee share-based payment arrangement | 54000                                 | 54000                                 | 125500                                | 125500                                |
| Description of method of settlement for employee share-based payment arrangement            | Equity                                | Equity                                | Equity                                | Equity                                |

**Disclosure of number and weighted average exercise prices of stock options [Table]**

..(1)

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

| Groups of stock options [Axis]                                                               | Stock options [Member]         |                                | Stock options outstanding [Member] |                                |
|----------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|------------------------------------|--------------------------------|
|                                                                                              | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024     | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of number and weighted average exercise prices of stock options [Abstract]        |                                |                                |                                    |                                |
| Disclosure of number and weighted average exercise prices of stock options [LineItems]       |                                |                                |                                    |                                |
| Number of stock options in employee share-based payment arrangement                          | [pure] 16,04,250               | [pure] 15,07,038               | [pure] 14,76,250                   | [pure] 16,04,250               |
| Weighted average exercise price of stock options in employee share-based payment arrangement | 0.00475                        | 0.00475                        | 0.00475                            | 0.00475                        |

**Disclosure of number and weighted average exercise prices of stock options [Table]**

..(2)

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

| Groups of stock options [Axis]                                                               | Stock options granted [Member] |                                | Stock options forfeited [Member] |                                |
|----------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
|                                                                                              | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of number and weighted average exercise prices of stock options [Abstract]        |                                |                                |                                  |                                |
| Disclosure of number and weighted average exercise prices of stock options [LineItems]       |                                |                                |                                  |                                |
| Number of stock options in employee share-based payment arrangement                          | [pure] 0                       | [pure] 1,25,500                | [pure] 1,23,000                  | [pure] 15,500                  |
| Weighted average exercise price of stock options in employee share-based payment arrangement | 0.00475                        | 0.00475                        | 0.00475                          | 0.00475                        |

**Disclosure of number and weighted average exercise prices of stock options [Table]**

..(3)

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

| Groups of stock options [Axis]                                                               | Stock options exercised [Member] |                                | Stock options expired [Member] |                                |
|----------------------------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                              | 01/04/2023<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of number and weighted average exercise prices of stock options [Abstract]        |                                  |                                |                                |                                |
| Disclosure of number and weighted average exercise prices of stock options [LineItems]       |                                  |                                |                                |                                |
| Number of stock options in employee share-based payment arrangement                          | [pure] 0                         | [pure] 12,788                  | [pure] 0                       | [pure] 0                       |
| Weighted average exercise price of stock options in employee share-based payment arrangement | 0.00475                          | 0.00475                        | 0.00475                        | 0.00475                        |

**Disclosure of number and weighted average exercise prices of stock options [Table]****..(4)**

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

| Groups of stock options [Axis]                                                               | Stock options exercisable [Member] |                                |
|----------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|
|                                                                                              | 01/04/2023<br>to<br>31/03/2024     | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of number and weighted average exercise prices of stock options [Abstract]        |                                    |                                |
| Disclosure of number and weighted average exercise prices of stock options [LineItems]       |                                    |                                |
| Number of stock options in employee share-based payment arrangement                          | [pure] 5,000                       | [pure] 0                       |
| Weighted average exercise price of stock options in employee share-based payment arrangement | 0.00475                            | 0.00475                        |

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

|                                                                                                        | 01/04/2023<br>to<br>31/03/2024          |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]               | Textual information (28)<br>[See below] |
| Disclosure of terms and conditions of employee share-based payment arrangement explanatory [TextBlock] |                                         |
| Disclosure of number and weighted average exercise prices of stock options explanatory [TextBlock]     |                                         |

## Textual information (28)

**Disclosure of notes on employee share-based payment arrangements explanatory [Text Block]****NOTE 33: EMPLOYEE STOCK OPTION SCHEME**

The shareholders of the Company had approved PPFAS Employees Stock Option Plan, 2018 (PPFAS ESOP 2018) at the 26th Annual General Meeting of the Company held on 18th September, 2018, Employees Stock Option Plan, 2019 (PPFAS ESOP 2019) at the 27th Annual General Meeting of the Company held on 30th September, 2019, Employees Stock Option Plan, 2021 (PPFAS ESOP 2021) at the 29th Annual General Meeting of the Company held on 30th September, 2021 and Employees Stock Option Plan, 2022 (PPFAS ESOP 2022) at the 30th Annual General Meeting of the Company held on 29th September, 2022. ESOP 2018 & 2019 schemes were amended by the shareholders in its Extra-Ordinary general meeting held on 30th June, 2020.

Details of the schemes are as under:

## 1. For General Employees:

| Particulars               | ESOP 2018                                                                                                                                                                                                                                                                                                                                 | ESOP 2019                                                                                                                                                                                                                                                                                                                                 | ESOP 2021                                                                                                                                                                                                                                                                                                                               | ESOP 2022                                                                                                                                                                                                                             |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of Grant             | 1st Oct, 2018                                                                                                                                                                                                                                                                                                                             | 1st Oct, 2019                                                                                                                                                                                                                                                                                                                             | 1st Oct, 2021                                                                                                                                                                                                                                                                                                                           | 1st Oct, 2022                                                                                                                                                                                                                         |
| Number of Options granted | 10,00,000                                                                                                                                                                                                                                                                                                                                 | 10,98,000                                                                                                                                                                                                                                                                                                                                 | 54,000                                                                                                                                                                                                                                                                                                                                  | 1,25,500                                                                                                                                                                                                                              |
| Method of settlement      | Equity                                                                                                                                                                                                                                                                                                                                    | Equity                                                                                                                                                                                                                                                                                                                                    | Equity                                                                                                                                                                                                                                                                                                                                  | Equity                                                                                                                                                                                                                                |
| Exercise Period           | <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022.</p> <p>Exercise period for second Vesting (30% of options granted): 1st November, 2025 to 31st December, 2027</p> <p>Exercise period for third Vesting (45% of options granted): 1st December, 2027 to 30th November, 2029.</p> | <p>Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022.</p> <p>Exercise period for second Vesting (30% of options granted): 1st November, 2026 to 31st December, 2028</p> <p>Exercise period for third Vesting (45% of options granted): 1st December, 2028 to 30th November, 2030.</p> | <p>Exercise period for first Vesting (25% of options granted): 1st October, 2024 to 31st October, 2026.</p> <p>Exercise period for second Vesting (30% of options granted): 1st November, 2026 to 31st December, 2028</p> <p>Exercise period for third Vesting (45% of options granted): 1st December, 2028 to 30th November, 2030.</p> | <p>Exercise period for first Vesting (50% of options granted): 1st October, 2027 to 31st October, 2028.</p> <p>Exercise period for second &amp; final Vesting (50% of options granted): 1st November, 2028 to 30th November, 2030</p> |
| Vesting Conditions        | Continued employment                                                                                                                                                                                                                                                                                                                      | Continued employment                                                                                                                                                                                                                                                                                                                      | Continued employment                                                                                                                                                                                                                                                                                                                    | Continued employment                                                                                                                                                                                                                  |

## 2. For employees nearing retirement:

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

|                                                                                                                 |                                                                                                                 | PPFAS ESOP 2021                                                                                                            |                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PPFAS ESOP 2018                                                                                                 | PPFAS ESOP 2019                                                                                                 | Current age of employees: 52 & 53                                                                                          |                                                                                                                                                                       |
| Current age of employees: 52 & 53                                                                               | Current age of employees: 52 & 53                                                                               | Exercise period for first Vesting (40% of options granted): 1st October, 2024 to 31st October, 2026.                       |                                                                                                                                                                       |
| Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           | Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           | Exercise period for second and Final Vesting (60% of options granted): 1st October, 2026 to 31st October, 2028             |                                                                                                                                                                       |
| Exercise period for second Vesting (15% of options granted): 1st October, 2023 to 31st October, 2025            | Exercise period for second Vesting (15% of options granted): 1st October, 2024 to 31st October, 2026            |                                                                                                                            |                                                                                                                                                                       |
| Exercise period for third & final Vesting (60% of options granted): 01st October, 2025 to 30th November, 2027   | Exercise period for third & final Vesting (60% of options granted): 01st October, 2026 to 30th November, 2028   |                                                                                                                            |                                                                                                                                                                       |
| Current age of employees: 54 & 55                                                                               | Current age of employees: 54 & 55                                                                               |                                                                                                                            | PPFAS ESOP 2022                                                                                                                                                       |
| Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           | Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           | Current age of employees: 54 & 55                                                                                          | As none of the employees being granted options under the PPFAS ESOP 2022 were nearing retirement age, a separate vesting and exercise schedule is not being provided. |
| Exercise period for final Vesting (75% of options granted): 1st October, 2023 to 31st October, 2025             | Exercise period for final Vesting (75% of options granted): 1st October, 2024 to 31st October, 2026             | Exercise period for first and Final Vesting (100% of options granted): 1st October, 2024 to 31st October, 2026.            |                                                                                                                                                                       |
| Current age of employees: 56, 57, 58, 59, 60                                                                    | Current age of employees: 56, 57, 58, 59, 60                                                                    |                                                                                                                            |                                                                                                                                                                       |
| Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           | Exercise period for first Vesting (25% of options granted): 1st January, 2021 to 30th September, 2022           |                                                                                                                            |                                                                                                                                                                       |
| Exercise period for final Vesting (75% of options granted): Retirement date to 2 Years from Final Vesting Date. | Exercise period for final Vesting (75% of options granted): Retirement date to 2 Years from Final Vesting Date. | Current age of employees: 56, 57, 58, 59, 60                                                                               |                                                                                                                                                                       |
|                                                                                                                 |                                                                                                                 | Exercise period for first and final Vesting (100% of options granted): Retirement date to 2 Years from Final Vesting Date. |                                                                                                                                                                       |

### 3. Vesting Schedule

| PPFAS ESOP 2018                                           | PPFAS ESOP 2019                                           | PPFAS ESOP 2021                                           | PPFAS ESOP 2022 |
|-----------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|-----------------|
| First Vesting (25% of options granted): 1st January, 2021 | First Vesting (25% of options granted): 1st January, 2021 | First Vesting (25% of options granted): 1st October, 2024 |                 |

|                                                                    |                                                                    |                                                                    |                                                                     |
|--------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------|
| (Completion of 2 Year and 3 months of Service from Grant Date)     | (Completion of 1 Year and 3 months of Service from Grant Date)     | (Completion of 3 Years of Service from Grant Date)                 | First Vesting (50% of options granted): 1st October, 2027           |
| Second Vesting (30% of options granted): 1st November, 2025        | Second Vesting (30% of options granted): 1st November, 2026        | Second Vesting (30% of options granted): 1st November, 2026        | (Completion of 5 Years of Service from Grant Date)                  |
| (Completion of 7 Years and 1 month of Service from Grant Date)     | (Completion of 7 Years and 1 month of Service from Grant Date)     | (Completion of 5 Years and 1 month of Service from Grant Date)     | Second & Final Vesting (50% of options granted): 1st November, 2028 |
| Third & final Vesting (45% of options granted): 1st December, 2027 | Third & final Vesting (45% of options granted): 1st December, 2028 | Third & final Vesting (45% of options granted): 1st December, 2028 | (Completion of 6 Years and 1 month of Service from Grant Date)      |
| (Completion of 9 Years and 2 months of Service from Grant Date)    | (Completion of 9 Years and 2 months of Service from Grant Date)    | (Completion of 7 Years and 2 months of Service from Grant Date)    |                                                                     |

3. Movement in Options have been summarized below for the FY 2023-24:

| Particulars                              | PPFAS ESOP 2018 | PPFAS ESOP 2019 | PPFAS ESOP 2021 | PPFAS ESOP 2022 |
|------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Outstanding at the beginning of the year | 6,64,500        | 7,82,250        | 38,500          | 1,19,000        |
| Granted during the year                  | -               | -               | -               | -               |
| Forfeited during the year                | 72,250          | 33,750          | 2,000           | 15,000          |
| Exercised during the year                | -               | -               | -               | -               |
| Expired during the year                  | -               | -               | -               | -               |
| Outstanding at the end of the year       | 5,87,250        | 7,48,500        | 36,500          | 1,04,000        |
| Exercisable at the end of the year       | 5,000           | -               | -               | -               |

During the year under consideration, there were no ESOP exercised.

Parag Parikh Financial Advisory Services Limited ( Holding Company) had granted 1,000,000 stock options to the employees of its Company and PPFAS Asset Management Private Ltd (Subsidiary Company) under the ESOP 2018 plan, with a specific vesting schedule for employees aged 52 and 53 at the grant date. During the Financial Year 2023-24, the Subsidiary Company provided liquidity to four of its employees who had been awarded stock options as an employment benefit. This was done by compensating these employees at Rs. 1700 per option that they voluntarily offered for cancellation of 66,250 options. The price of Rs.1700 per option is based on management's assessment. Since the compensation was provided by the employer viz. the Subsidiary Company, the expense of Rs 1,062.50 Lakhs has been accounted under "Employee Benefit Expenses" in the Books of Subsidiary Company.

The Intrinsic Value method is used for calculating the Fair value of shares on the date of issue of Options. Since the exercise price of the Options for the ESOP Scheme 2018, ESOP 2019, PPFAS ESOP 2021 and PPFAS ESOP 2022 is more than the fair value of the shares calculated by Independent Valuer, there is no Employee Compensation expenses on account of Options for the company.

## 4. The details of valuation of shares as per independent valuer &amp; Exercise price is as follows

| Particulars                                                   | ESOP 2018 | ESOP 2019 | ESOP 2021 | ESOP 2022 |
|---------------------------------------------------------------|-----------|-----------|-----------|-----------|
| Valuation as per independent valuer (A)                       | 90.24     | 95.25     | 152.14    | 224.87    |
| Number of option outstanding as on 31.03.2024                 | 5,92,250  | 7,48,500  | 36,500    | 1,04,000  |
| Exercise Price (B)                                            | 100       | 150       | 450       | 1200      |
| Intrinsic Value If (A-B) is Positive or if Negative then NIL) | NIL       | NIL       | NIL       | NIL       |

**[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]                                            | Column 1                                                                                                                        |                                                                                                                                 | Column 2                                    |                                             |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
|                                                                                 | 01/04/2023<br>to<br>31/03/2024                                                                                                  | 01/04/2022<br>to<br>31/03/2023                                                                                                  | 01/04/2023<br>to<br>31/03/2024              | 01/04/2022<br>to<br>31/03/2023              |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                                                                                                                 |                                                                                                                                 |                                             |                                             |
| Disclosure of relationship and transactions between related parties [LineItems] |                                                                                                                                 |                                                                                                                                 |                                             |                                             |
| Name of related party                                                           | SYNAGE SOFTWARE PRIVATE LIMITED                                                                                                 | SYNAGE SOFTWARE PRIVATE LIMITED                                                                                                 | Neil Parikh                                 | Neil Parikh                                 |
| Country of incorporation or residence of related party                          | INDIA                                                                                                                           | INDIA                                                                                                                           | INDIA                                       | INDIA                                       |
| Permanent account number of related party                                       | AAICS7934C                                                                                                                      | AAICS7934C                                                                                                                      | AGVPP8543Q                                  | AGVPP8543Q                                  |
| CIN of related party                                                            | U72200MH2005PTC151678                                                                                                           | U72200MH2005PTC151678                                                                                                           |                                             |                                             |
| Description of nature of related party relationship                             | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Key Management Personnel                    | Key Management Personnel                    |
| Description of nature of transactions with related party                        | Software maintenance                                                                                                            | Software maintenance                                                                                                            | Employee Benefit Expenses and Dividend paid | Employee Benefit Expenses and Dividend paid |
| Related party transactions [Abstract]                                           |                                                                                                                                 |                                                                                                                                 |                                             |                                             |
| Revenue from rendering of services related party transactions                   | 55.8                                                                                                                            | 40.95                                                                                                                           |                                             |                                             |
| Other related party transactions expense                                        |                                                                                                                                 |                                                                                                                                 | (A) 3.9                                     | 0                                           |
| Transaction relating to key management personnel [Abstract]                     |                                                                                                                                 |                                                                                                                                 |                                             |                                             |
| Remuneration for key managerial personnel                                       |                                                                                                                                 |                                                                                                                                 | 438.92                                      | 317.69                                      |
| 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) Dividend paid 3.90, Reimbursement of expenses

**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]                                            | Column 3                                    |                                             | Column 4                                    |                                             |
|---------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|
|                                                                                 | 01/04/2023<br>to<br>31/03/2024              | 01/04/2022<br>to<br>31/03/2023              | 01/04/2023<br>to<br>31/03/2024              | 01/04/2022<br>to<br>31/03/2023              |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                             |                                             |                                             |                                             |
| Disclosure of relationship and transactions between related parties [LineItems] |                                             |                                             |                                             |                                             |
| Name of related party                                                           | Rajeev Thakkar                              | Rajeev Thakkar                              | Shashi Kataria                              | Shashi Kataria                              |
| Country of incorporation or residence of related party                          | INDIA                                       | INDIA                                       | INDIA                                       | INDIA                                       |
| Permanent account number of related party                                       | AABPT5678E                                  | AABPT5678E                                  | AQZPK9994Q                                  | AQZPK9994Q                                  |
| Description of nature of related party relationship                             | Key Management Personnel                    | Key Management Personnel                    | Key Management Personnel                    | Key Management Personnel                    |
| Description of nature of transactions with related party                        | Employee Benefit Expenses and Dividend paid | Employee Benefit Expenses and Dividend paid | Employee Benefit Expenses and Dividend paid | Employee Benefit Expenses and Dividend paid |
| Related party transactions [Abstract]                                           |                                             |                                             |                                             |                                             |
| Other related party transactions expense                                        | (A) 24.22                                   | 0                                           | (B) 1.56                                    | 0                                           |
| Transaction relating to key management personnel [Abstract]                     |                                             |                                             |                                             |                                             |
| Remuneration for key managerial personnel                                       | 774.66                                      | 557.03                                      | 75.36                                       | 76.84                                       |
| 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) Dividend paid 24.22

(B) Dividend paid 1.56

**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]                                            | Column 5                       |                                | Column 6                       |                                |
|---------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                |                                |                                |                                |
| Disclosure of relationship and transactions between related parties [LineItems] |                                |                                |                                |                                |
| Name of related party                                                           | Sahil Parikh                   | Sahil Parikh                   | Suneel Gautam                  | Suneel Gautam                  |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | AGVPP8544K                     | AGVPP8544K                     | AAFPG7818P                     | AAFPG7818P                     |
| Description of nature of related party relationship                             | Others                         | Others                         | Others                         | Others                         |
| Description of nature of transactions with related party                        | Dividend paid                  | Dividend paid                  | Dividend paid                  | Dividend paid                  |
| Related party transactions [Abstract]                                           |                                |                                |                                |                                |
| Other related party transactions expense                                        | (A) 3.09                       | 0                              | (B) 1.82                       | 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) Dividend paid 3.09

(B) Dividend paid 1.82

**Disclosure of relationship and transactions between related parties [Table]****..(4)**

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

| Categories of related parties [Axis]                                            | Column 7                              |                                       | Column 8                              |                                       |
|---------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                 | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                       |                                       |                                       |                                       |
| Disclosure of relationship and transactions between related parties [LineItems] |                                       |                                       |                                       |                                       |
| Name of related party                                                           | Geeta Parikh                          | Geeta Parikh                          | Sitanshi Parikh                       | Sitanshi Parikh                       |
| Country of incorporation or residence of related party                          | INDIA                                 | INDIA                                 | INDIA                                 | INDIA                                 |
| Permanent account number of related party                                       | AIXPP3890N                            | AIXPP3890N                            | AAZPT9591N                            | AAZPT9591N                            |
| Description of nature of related party relationship                             | Relatives of Key management personnel | Relatives of Key management personnel | Relatives of Key management personnel | Relatives of Key management personnel |
| Description of nature of transactions with related party                        | Professional fees and Dividend paid   | Professional fees and Dividend paid   | Dividend paid                         | Dividend paid                         |
| Related party transactions [Abstract]                                           |                                       |                                       |                                       |                                       |
| Services received related party transactions                                    | (A) 5.43                              | (B) 5.08                              |                                       |                                       |
| Other related party transactions expense                                        | (C) 317.78                            | 0                                     | (D) 0.08                              | 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) Professional fees paid 5.43

(B) Professional fees paid 5.08

(C) Dividend paid 317.78

(D) Dividend paid 0.08

**Disclosure of relationship and transactions between related parties [Table]****..(5)**

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

| Categories of related parties [Axis]                                            | Column 9                                                                                                                        |                                                                                                                                 | Column 10                             |                                       |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                 | 01/04/2023<br>to<br>31/03/2024                                                                                                  | 01/04/2022<br>to<br>31/03/2023                                                                                                  | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        |
| Disclosure of relationship and transactions between related parties [Abstract]  |                                                                                                                                 |                                                                                                                                 |                                       |                                       |
| Disclosure of relationship and transactions between related parties [LineItems] |                                                                                                                                 |                                                                                                                                 |                                       |                                       |
| Name of related party                                                           | EMPEEGEE PORTFOLIO MANAGEMENT SERVICES PVT LTD                                                                                  | EMPEEGEE PORTFOLIO MANAGEMENT SERVICES PVT LTD                                                                                  | Khushboo Joshi                        | Khushboo Joshi                        |
| Country of incorporation or residence of related party                          | INDIA                                                                                                                           | INDIA                                                                                                                           | INDIA                                 | INDIA                                 |
| Permanent account number of related party                                       | AAACE0315R                                                                                                                      | AAACE0315R                                                                                                                      | AHTPJ1005C                            | AHTPJ1005C                            |
| CIN of related party                                                            | U65990MH1984PTC032718                                                                                                           | U65990MH1984PTC032718                                                                                                           |                                       |                                       |
| Description of nature of related party relationship                             | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Relatives of Key management personnel | Relatives of Key management personnel |
| Description of nature of transactions with related party                        | Rent and interest on electricity deposit and Dividend                                                                           | Rent and interest on electricity deposit and Dividend                                                                           | Dividend                              | Dividend                              |
| Related party transactions [Abstract]                                           |                                                                                                                                 |                                                                                                                                 |                                       |                                       |
| Leases as lessee related party transactions                                     | (A) 1.28                                                                                                                        | (B) 1.2                                                                                                                         |                                       |                                       |
| Other related party transactions expense                                        | (C) 19.25                                                                                                                       | 0                                                                                                                               | (D) 0.26                              | 0                                     |
| Outstanding balances for related party transactions [Abstract]                  |                                                                                                                                 |                                                                                                                                 |                                       |                                       |
| Amounts receivable related party transactions                                   | (E) 141                                                                                                                         | (F) 141                                                                                                                         |                                       |                                       |
| 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) Rent & Interest on electricity deposit 1.28  
 (B) Rent & Interest on electricity deposit 1.20  
 (C) Dividend paid 19.25  
 (D) Dividend paid 0.26  
 (E) Rent deposit 141  
 (F) Rent deposit 141

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

|                                                              | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] | Textual information (29)<br>[See below] |                                         |
| Whether there are any related party transactions during year | Yes                                     | Yes                                     |
| Whether company is subsidiary company                        | No                                      | No                                      |

## Textual information (29)

## Disclosure of notes on related party explanatory [Text Block]

## NOTE 28: RELATED PARTY DISCLOSURES

| Sr No                           | Relationship                                                                      | Name of The Parties                                    |
|---------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------|
| 1.                              | Director who is able to exercise significant influence                            | Neil Parikh                                            |
| Rajeev Thakkar                  |                                                                                   |                                                        |
| Shashi Kataria                  |                                                                                   |                                                        |
| 2.                              | Non-Executive Director                                                            | Sahil Parikh                                           |
| Sunil Gautam                    |                                                                                   |                                                        |
| 3.                              | Relative of the Director who is able to exercise significant influence            | Geeta Parikh                                           |
| 4.                              | Relative of Non-Executive Director                                                | Sitanshi Parikh                                        |
| 5.                              | Relative of Director                                                              | Khushboo Joshi                                         |
| 6.                              | Enterprise over which Key Managerial Personnel can exercise significant influence | Empeegee Portfolio Management Services Private Limited |
| Synage Software Private Limited |                                                                                   |                                                        |

## Related Party Transactions:

(Rs. In Lakhs)

As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

| Particulars                            | Director who is able to exercise significant influence | Non-Executive Director | Relative of the Director who is able to exercise significant influence |
|----------------------------------------|--------------------------------------------------------|------------------------|------------------------------------------------------------------------|
|                                        | FY 2023-24                                             | FY 2022-23             | FY 2023-24                                                             |
| Expenses                               |                                                        |                        |                                                                        |
| Employee Benefits Expenses             | 1,288.94                                               | 951.56                 | -                                                                      |
| Rent & Interest on electricity deposit | -                                                      | -                      | -                                                                      |
| Software Maintenance                   | -                                                      | -                      | -                                                                      |
| Professional fees                      | -                                                      | -                      | -                                                                      |
| Reimbursement of Expenses              | 4.97                                                   | -                      | -                                                                      |
| Dividend                               | 29.68                                                  | -                      | 4.91                                                                   |

## Related Party Balances:

| Name of the Related Party                              | Relationship                                                                      | Nature of Payment | Balance as on 31.03.2024<br>Rs. In Lakhs | Balance as on 31.03.2023<br>Rs. In Lakhs |
|--------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------------------------------|------------------------------------------|
| Empeegee Portfolio Management Services Private Limited | Enterprise over which Key Managerial Personnel can exercise significant influence | Rent Deposit      | 141.00                                   | 141.00                                   |

**[201400] Notes - Leases****Disclosure of minimum operating lease payments by lessee [Table]****..(1)**

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

| Maturity [Axis]                                                      | Aggregated time bands [Member] |            | Not later than one year [Member] |            |
|----------------------------------------------------------------------|--------------------------------|------------|----------------------------------|------------|
|                                                                      | 31/03/2024                     | 31/03/2023 | 31/03/2024                       | 31/03/2023 |
| Disclosure of finance lease and operating lease by lessee [Abstract] |                                |            |                                  |            |
| Disclosure of operating lease by lessee [Abstract]                   |                                |            |                                  |            |
| Disclosure of minimum operating lease payments by lessee [Abstract]  |                                |            |                                  |            |
| Disclosure of operating lease by lessee [LineItems]                  |                                |            |                                  |            |
| Minimum operating lease payments payable                             | 305.44                         | 412.55     | 107                              | 107.11     |

**Disclosure of minimum operating lease payments by lessee [Table]****..(2)**

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

| Maturity [Axis]                                                      | Later than one year and not later than five years [Member] |            |
|----------------------------------------------------------------------|------------------------------------------------------------|------------|
|                                                                      | 31/03/2024                                                 | 31/03/2023 |
| Disclosure of finance lease and operating lease by lessee [Abstract] |                                                            |            |
| Disclosure of operating lease by lessee [Abstract]                   |                                                            |            |
| Disclosure of minimum operating lease payments by lessee [Abstract]  |                                                            |            |
| Disclosure of operating lease by lessee [LineItems]                  |                                                            |            |
| Minimum operating lease payments payable                             | 198.44                                                     | 305.44     |

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

|                                                                                 | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 |
|---------------------------------------------------------------------------------|-----------------------------------------|--------------------------------|
| Disclosure of leases explanatory [TextBlock]                                    | Textual information (30)<br>[See below] |                                |
| Minimum lease payments recognised as expense, classified as operating lease     | 123.14                                  | 136.85                         |
| Total lease payments recognised as expense                                      | 123.14                                  | 136.85                         |
| Whether any operating lease has been converted to financial lease or vice-versa | No                                      | No                             |

## Textual information (30)

### Disclosure of leases explanatory [Text Block]

#### NOTE 29: LEASE PREMISES

The Company has taken office premises on lease with an escalation clause in the lease agreements. There are no restrictions imposed by the lease arrangements. During the current year, the amount charged to the statement of profit and loss is 123.14 Lakhs (Previous year: 136.85 Lakhs). The future obligations towards lease rentals under the lease agreements as at 31st March, 2024 are as under:

| Lease Obligation                                      | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
|-------------------------------------------------------|------------------------------|------------------------------|
| Due not later than one year                           | 107.00                       | 107.11                       |
| Due later than one year but not later than five years | 198.44                       | 305.44                       |
| Later than five years                                 | -                            | -                            |
| Total                                                 | 305.44                       | 412.55                       |

### [300300] Notes - Earnings per share

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

|                                                                                                                                    | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------|
| Disclosure of earnings per share explanatory [TextBlock]                                                                           | Textual information (31)<br>[See below] |                                |
| Weighted average shares and adjusted weighted average shares [Abstract]                                                            |                                         |                                |
| Basic weighted average shares                                                                                                      | [shares] 76,68,074                      | [shares] 76,61,803             |
| Adjusted weighted average shares                                                                                                   | [shares] 10,41,622                      | [shares] 6,29,335              |
| Diluted weighted average shares                                                                                                    | [shares] 87,09,696                      | [shares] 82,91,138             |
| Adjustments of numerator to calculate basic earnings per share [Abstract]                                                          |                                         |                                |
| Numerator to calculate basic earnings per share                                                                                    | 10,910.33                               | 7,651.49                       |
| Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss   | 0                                       | 0                              |
| Profit (loss) for period                                                                                                           | 10,910.33                               | 7,651.49                       |
| Adjustments of numerator to calculate diluted earnings per share [Abstract]                                                        |                                         |                                |
| Numerator to calculate diluted earnings per share                                                                                  | 10,910.33                               | 7,651.49                       |
| Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss | 0                                       | 0                              |
| Profit (loss) for period                                                                                                           | 10,910.33                               | 7,651.49                       |

## Textual information (31)

## Disclosure of earnings per share explanatory [Text Block]

## NOTE 31: EARNINGS PER SHARE

| Particulars                                                         | FY 2023-24     | FY 2022-23     |
|---------------------------------------------------------------------|----------------|----------------|
| Profit attributable to equity shareholders (Rs. In Lakhs)           | 10,910.33      | 7651.49        |
| Weighted Average number of Equity Share Outstanding during the year | 76,68,074 Nos. | 76,61,803 Nos. |
| Number of Equity Share used to compute diluted earnings per share   | 87,09,696 Nos. | 82,91,138 Nos. |
| Basic EPS                                                           | Rs. 142.28     | Rs. 99.87      |
| Diluted EPS                                                         | Rs. 125.27     | Rs. 92.29      |
| Nominal value per share                                             | Rs. 10/-       | Rs.10/-        |

## [201900] Notes - Income taxes

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

|                                                                                      | 01/04/2023<br>to<br>31/03/2024          | 31/03/2023 |
|--------------------------------------------------------------------------------------|-----------------------------------------|------------|
| Disclosure of notes on income taxes explanatory [TextBlock]                          | Textual information (32)<br>[See below] |            |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] |                                         |            |
| Components of deferred tax liabilities [Abstract]                                    |                                         |            |
| Deferred tax liability, depreciation                                                 | 17.23                                   | 10.11      |
| Deferred tax liability, provision employee benefits                                  | (A) -4.27                               | (B) 0.1    |
| Deferred tax liability, other                                                        | (C) -0.5                                | (D) -4.39  |
| Total deferred tax liabilities                                                       | 12.46                                   | 5.82       |

## Footnotes

(A) Deferred tax on timing difference due to Provision for Leave Encashment (3.67), Deferred tax on timing difference in Gratuity (0.60)

(B) Deferred tax on timing difference due to Provision for Leave Encashment (1.02), Deferred tax on timing difference in Gratuity 1.12

(C) Timing Difference due to Provision for Rent (0.50)

(D) Timing Difference due to Provision for Rent (4.38)

## Textual information (32)

## Disclosure of notes on income taxes explanatory [Text Block]

## NOTE 32: MAJOR COMPONENTS OF DEFERRED TAX

| Deferred Tax Liability                                     | (Rs. in Lakhs) |        |       |
|------------------------------------------------------------|----------------|--------|-------|
| I. Opening Balance                                         |                |        | 74.06 |
|                                                            |                |        |       |
| II Changes during the Year                                 |                |        |       |
| a. Timing Difference in Depreciation                       |                |        |       |
| As per Accounts                                            | 212.83         |        |       |
| As per Income tax Act                                      | 281.27         |        |       |
| Over charged for tax purpose                               | 68.44          |        |       |
| Deferred Tax Asset                                         |                | 17.23  |       |
| b. Timing Difference due to Provision for Leave Encashment |                |        |       |
| As per Accounts & Previous year reversal                   | 15.00          |        |       |
| As per Income tax Act                                      | -              |        |       |
| Under charged for tax purpose                              | (15.00)        |        |       |
| Deferred Tax                                               |                | (3.67) |       |
| c. Timing Difference due to Provision for Rent             |                |        |       |
| As per Accounts                                            | 123.14         |        |       |
| As per Income tax Act                                      | 121.16         |        |       |

|                                                                   |        |        |       |
|-------------------------------------------------------------------|--------|--------|-------|
|                                                                   |        |        |       |
| Under charged for tax purpose                                     | (1.98) |        |       |
| Deferred Tax                                                      |        | (0.50) |       |
| c. Timing Difference due to Gratuity Provision                    |        |        |       |
| As per Accounts & Previous year reversal                          | 12.41  |        |       |
| As per Income tax Act                                             | 10.00  |        |       |
| Under charged for tax purpose                                     | (2.41) |        |       |
| Deferred Tax                                                      |        | (0.60) |       |
| III. Deferred Tax Income recognized in Statement of Profit & Loss |        |        | 12.46 |
| IV. Net Deferred tax Liability as per Balance Sheet.              |        |        | 86.52 |

### [202600] Notes - Consolidated financial statements

#### Disclosure of details of entities consolidated [Table]

..(1)

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

| Entities consolidated [Axis]                                                       | Column 1                                              | Column 2                             | Column 3                         |
|------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------|----------------------------------|
|                                                                                    | 01/04/2023<br>to<br>31/03/2024                        | 01/04/2023<br>to<br>31/03/2024       | 01/04/2023<br>to<br>31/03/2024   |
| Disclosure of additional information consolidated financial statements [Abstract]  |                                                       |                                      |                                  |
| Disclosure of additional information consolidated financial statements [LineItems] |                                                       |                                      |                                  |
| Name of entity consolidated                                                        | PARAG PARIKH<br>FINANCIAL<br>ADVISORY<br>SERVICES LTD | PPFAS Asset<br>Management Pvt<br>Ltd | PPFAS Trustee<br>Company Pvt Ltd |
| Type of entity consolidated                                                        | Parent                                                | Indian Subsidiary                    | Indian Subsidiary                |
| Amount of net assets of entity consolidated                                        | 5,645.26                                              | 24,397.2                             | 589.5                            |
| Net assets of entity as percentage of consolidated net assets                      | 18.43%                                                | 79.65%                               | 1.92%                            |
| Amount of share in profit or loss of entity consolidated                           | 102.67                                                | 10,255.29                            | 552.37                           |
| Share in profit or loss of entity as percentage of consolidated profit or loss     | 0.94%                                                 | 94.00%                               | 5.06%                            |

**Disclosure of details of subsidiaries [Table]**

..(1)

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

| Subsidiaries [Axis]                                                                                                          | Column 1                                | Column 2                                |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                                                                              | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| Disclosure of details of subsidiaries [Abstract]                                                                             |                                         |                                         |
| Disclosure of details of subsidiaries [LineItems]                                                                            |                                         |                                         |
| Name of subsidiary consolidated                                                                                              | PPFAS ASSET MANAGEMENT PRIVATE LIMITED  | PPFAS TRUSTEE COMPANY PRIVATE LIMITED   |
| Country of incorporation or residence of subsidiary consolidated                                                             | INDIA                                   | INDIA                                   |
| Proportion of ownership interest in subsidiary consolidated                                                                  | 100.00%                                 | 100.00%                                 |
| Proportion of voting power held in subsidiary consolidated                                                                   | 100.00%                                 | 100.00%                                 |
| Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power | NA                                      | NA                                      |
| End of reporting period of financial statements of subsidiary when different from parent                                     | 31/03/2024                              | 31/03/2024                              |

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

|                                                                                                                   |                                         |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                   | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| Disclosure of notes on consolidated financial statements explanatory [TextBlock]                                  | Textual information (33) [See below]    |
| Whether consolidated financial statements is applicable on company                                                | Yes                                     |
| Description of reason for not consolidating subsidiary                                                            | NA                                      |
| Description of fact that uniform accounting policies are not adopted for consolidated financial statements        | NA                                      |
| Proportion of items in consolidated financial statements to which different accounting policies have been applied | 0.00%                                   |
| Disclosure of details of subsidiaries explanatory [TextBlock]                                                     |                                         |
| Disclosure of additional information consolidated financial statements [TextBlock]                                |                                         |

**Textual information (33)****Disclosure of notes on consolidated financial statements explanatory [Text Block]**

NOTE 37: DISCLOSURE OF ADDITIONAL INFORMATION PERTAINING TO THE PARENT COMPANY AND ITS SUBSIDIARIES.

| Name of the Company                                        | Net Assets (Total Assets Less Total Liabilities) | Share in Profit or Loss             |                              |           |
|------------------------------------------------------------|--------------------------------------------------|-------------------------------------|------------------------------|-----------|
| As % of Consolidated Net Assets                            | Net Assets (Rs. in Lakhs)                        | As % of Consolidated Profit or Loss | Profit/(Loss) (Rs. In Lakhs) |           |
| Parag Parikh Financial Advisory Services Ltd. (Parent Co.) | 18.43%                                           | 5,645.26                            | 0.94%                        | 102.67    |
| PPFAS Asset Management Pvt Ltd. (Subsidiary Co.)           | 79.65%                                           | 24,397.20                           | 94.00%                       | 10,255.29 |
| PPFAS Trustee Company Pvt Ltd. (Subsidiary Co.)            | 1.92%                                            | 589.50                              | 5.06 %                       | 552.37    |

**[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]               | Company total contingent liabilities [Member] |                                | Other contingent liabilities [Member] |                                |
|--------------------------------------------------------|-----------------------------------------------|--------------------------------|---------------------------------------|--------------------------------|
|                                                        | 01/04/2023<br>to<br>31/03/2024                | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of contingent liabilities [Abstract]        |                                               |                                |                                       |                                |
| Disclosure of contingent liabilities [LineItems]       |                                               |                                |                                       |                                |
| Description of nature of contingent liabilities        | As per child member                           | As per child member            | As per child member                   | As per child member            |
| Estimate of financial effect of contingent liabilities | 41.73                                         | 41.73                          | 41.73                                 | 41.73                          |

**Disclosure of contingent liabilities [Table]**

..(2)

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

| Classes of contingent liabilities [Axis]               | Contingent liability on disputed income tax [Member] |                                                    |
|--------------------------------------------------------|------------------------------------------------------|----------------------------------------------------|
|                                                        | 01/04/2023<br>to<br>31/03/2024                       | 01/04/2022<br>to<br>31/03/2023                     |
| Disclosure of contingent liabilities [Abstract]        |                                                      |                                                    |
| Disclosure of contingent liabilities [LineItems]       |                                                      |                                                    |
| Description of nature of contingent liabilities        | Income Tax Case – Appeals in High Court AY 2013-14   | Income Tax Case – Appeals in High Court AY 2013-14 |
| Estimate of financial effect of contingent liabilities | 41.73                                                | 41.73                                              |

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

|                                                                                                               | 01/04/2023<br>to<br>31/03/2024          |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock] | As per child member                     |
| Disclosure of contingent liabilities explanatory [TextBlock]                                                  | Textual information (34)<br>[See below] |

**Textual information (34)****Disclosure of contingent liabilities explanatory [Text Block]****NOTE 30: CONTINGENT LIABILITIES**

|                                                    |                              |                              |
|----------------------------------------------------|------------------------------|------------------------------|
| Contingent Liabilities                             | FY 2023-24<br>(Rs. In Lakhs) | FY 2022-23<br>(Rs. In Lakhs) |
| Income Tax Case – Appeals in High Court AY 2013-14 | 41.73                        | 41.73                        |

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

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

|                                                                      | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>31/03/2022</b> |
|----------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|
| Disclosure of cash flow statement explanatory [TextBlock]            | Textual information (35)<br>[See below] |                                         |                   |
| Cash and cash equivalents if different from balance sheet [Abstract] |                                         |                                         |                   |
| Cash and cash equivalents cash flow statement                        | 124.2                                   | 49.77                                   | 66.4              |
| Total cash and cash equivalents                                      | 124.2                                   | 49.77                                   |                   |
| Income taxes paid (refund) [Abstract]                                |                                         |                                         |                   |
| Income taxes paid (refund), classified as operating activities       | 3,752.11                                | 2,757.69                                |                   |
| Total income taxes paid (refund)                                     | 3,752.11                                | 2,757.69                                |                   |

## Textual information (35)

## Disclosure of cash flow statement explanatory [Text Block]

|    |                                                                              |                                     |                                     |                |                |
|----|------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|----------------|----------------|
|    | PARAG PARIKH FINANCIAL ADVISORY SERVICES LIMITED                             |                                     |                                     |                |                |
|    | (Formerly known as Parag Parikh Financial Advisory Services Private Limited) |                                     |                                     |                |                |
|    | Consolidated Cash Flow Statement for the year ended 31st March, 2024         |                                     |                                     |                |                |
|    |                                                                              | For the year ended 31st March, 2024 | For the year ended 31st March, 2023 |                |                |
|    | Particulars                                                                  | (Rs. in Lakhs)                      | (Rs. in Lakhs)                      | (Rs. in Lakhs) | (Rs. in Lakhs) |
| A. | Cash flow from Operating Activities                                          |                                     |                                     |                |                |
|    | Profit Before Tax & Prior period Items                                       |                                     | 14,630.73                           |                | 10,305.30      |
|    | Adjustments :                                                                |                                     |                                     |                |                |
|    |                                                                              |                                     |                                     |                |                |
|    | Add : Non Operating Expenses/Items                                           |                                     |                                     |                |                |
|    | Depreciation on Fixed Assets                                                 | 189.66                              |                                     | 162.17         |                |
|    | Amortization of Fixed Assets                                                 | 23.73                               |                                     | 30.23          |                |
|    | Fixed Assets Adjustments                                                     | (0.56)                              | 212.83                              | (0.30)         | 192.10         |
|    | Less : Non - Operating Income/Items                                          |                                     | 14,843.56                           |                | 10,497.40      |
|    | Short Term Capital (Gain)/Loss on Mutual Fund                                | (224.18)                            |                                     | (145.05)       |                |
|    | Long Term Capital (Gain)/Loss on Sale of Shares                              | (72.85)                             |                                     | (3.47)         |                |
|    | Short Term Capital (Gain)/Loss on Sale of Shares                             | (5.75)                              |                                     | 0.40           |                |
|    | Interest on Fixed Deposit                                                    | (1.25)                              |                                     | -              |                |
|    | Dividend on Shares                                                           | (1.98)                              |                                     | (1.52)         |                |
|    | Dividend on Mutual Fund                                                      | (0.05)                              |                                     | (0.04)         |                |
|    | Financial Opportunities                                                      |                                     |                                     |                |                |

|    |                                                                             |            |            |            |            |
|----|-----------------------------------------------------------------------------|------------|------------|------------|------------|
|    | Forum- Membership Fees                                                      | (4.97)     | (311.03)   | (6.08)     | (155.76)   |
|    |                                                                             |            | 14,532.53  |            | 10,341.64  |
|    | Operating Profit before Working Capital Changes                             |            |            |            |            |
|    | Adjustment for Movement in working capital                                  |            |            |            |            |
|    | Increase / (Decrease) in Long Term Provisions & Other Long Term Liabilities | 4.31       |            | 16.67      |            |
|    | Increase /(Decrease) in Trade Payables & Other Current Liabilities          | 309.56     |            | 162.35     |            |
|    | Increase /(Decrease) in Long Term & Short Term Provisions                   | 22.14      |            | 2.66       |            |
|    | (Increase)/Decrease in Trade Receivables                                    | (827.90)   |            | (378.84)   |            |
|    | Increase /(Decrease) in Decrease in Deferred tax liabilities                | 12.46      |            | 5.83       |            |
|    | (Increase)/Decrease in Long Term Loans & Advances                           | (7.11)     |            | 66.36      |            |
|    | (Increase)/Decrease in Short-Term Loans & Advances                          | (73.17)    |            | (32.30)    |            |
|    | (Increase)/Decrease in Other Current & Non Current Assets                   | (58.31)    | (618.02)   | (9.24)     | (166.51)   |
|    | Cash Generated from operations                                              |            | 13,914.51  |            | 10,175.13  |
|    | Less : Taxes Paid                                                           |            | (3,752.11) |            | (2,757.69) |
|    | Cash from operating activities before Prior period Item                     |            | 10,162.40  |            | 7,417.44   |
|    | Less : Prior period expenses/(Income)                                       |            | (1.27)     |            | (0.06)     |
|    | Net Cash from operating activities                                          |            | 10,163.67  |            | 7,417.50   |
|    |                                                                             |            |            |            |            |
| B. | Cash flow from Investing Activities                                         |            |            |            |            |
|    | Purchase of Fixed Assets                                                    | (563.93)   |            | (309.84)   |            |
|    | Purchase/Sale of Investments                                                | (9,414.60) |            | (7,308.81) |            |
|    | Short Term Capital Gain/(Loss) on Mutual Fund                               | 224.18     |            | 145.05     |            |
|    | Long Term Capital Gain/(Loss) on Sale of Shares                             | 72.85      |            | 3.47       |            |

|    |                                                       |          |                                                |        |            |
|----|-------------------------------------------------------|----------|------------------------------------------------|--------|------------|
|    | Short Term Capital Gain/(Loss) on Sale of Shares      | 5.75     |                                                | (0.40) |            |
|    | Interest on Fixed Deposit                             | 1.25     |                                                | -      |            |
|    | Dividend on Shares                                    | 1.98     |                                                | 1.52   |            |
|    | Dividend on Mutual Fund                               | 0.05     |                                                | 0.04   |            |
|    | Financial Opportunities Forum- Membership Fees        | 4.97     |                                                | 6.08   |            |
|    | Net Cash from investing activities                    |          | (9,667.50)                                     |        | (7,462.89) |
|    |                                                       |          |                                                |        |            |
| C. | Cash Flow from Financing Activities                   |          |                                                |        |            |
|    | Issue of shares                                       | -        |                                                | 28.76  |            |
|    | Dividend Paid                                         | (421.74) | (421.74)                                       | -      | 28.76      |
|    | Net Cash from financing activities                    |          | (421.74)                                       |        | 28.76      |
|    |                                                       |          |                                                |        |            |
|    |                                                       |          |                                                |        |            |
|    | Net increase/decrease in cash & cash equivalents      |          | 74.43                                          |        | (16.63)    |
|    |                                                       |          |                                                |        |            |
|    | Add: Cash & Cash Equivalents at the start of the year |          |                                                |        |            |
|    | Cash in Hand                                          | 0.93     |                                                | 1.24   |            |
|    | Bank Accounts                                         | 48.84    | 49.77                                          | 65.16  | 66.40      |
|    |                                                       |          |                                                |        |            |
|    | Cash & Cash Equivalents at the end of the year        |          |                                                |        |            |
|    | Cash in Hand                                          | 0.92     |                                                | 0.93   |            |
|    | Bank Accounts                                         | 123.28   | 124.20                                         | 48.84  | 49.77      |
|    | As per Our Review Report of even date                 |          |                                                |        |            |
|    | For Chokshi & Chokshi LLP                             |          | For and on behalf of the Board of Directors of |        |            |
|    | Chartered Accountants                                 |          | Parag Parikh Financial Advisory Services Ltd   |        |            |
|    |                                                       |          | (Formerly known as                             |        |            |

|  |                                          |                   |                                                         |  |  |
|--|------------------------------------------|-------------------|---------------------------------------------------------|--|--|
|  | Firm Registration<br>No:101872W/ W100045 |                   | Parag Parikh Financial<br>Advisory Services Pvt<br>Ltd) |  |  |
|  |                                          |                   |                                                         |  |  |
|  |                                          |                   |                                                         |  |  |
|  | CA Anish Shah                            |                   | Neil Parikh<br>Sahil<br>Parikh                          |  |  |
|  | Partner                                  |                   | Director<br>Director                                    |  |  |
|  | Membership no.: 048462                   |                   | DIN : 00080269<br>DIN:<br>00079898                      |  |  |
|  |                                          |                   |                                                         |  |  |
|  |                                          |                   |                                                         |  |  |
|  |                                          |                   | Rajdeep Jadeja                                          |  |  |
|  | Place: Mumbai                            |                   | Company Secretary                                       |  |  |
|  | Date: 25th August , 2024                 | DIN :<br>07983714 |                                                         |  |  |

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

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

|                                                                                        | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|----------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Statement of profit and loss [Abstract]                                                |                                         |                                         |
| Disclosure of revenue from operations [Abstract]                                       |                                         |                                         |
| Disclosure of revenue from operations for other than finance company [Abstract]        |                                         |                                         |
| Revenue from sale of products                                                          | 0                                       | 0                                       |
| Revenue from sale of services                                                          | 21,247.62                               | 14,480.62                               |
| Total revenue from operations other than finance company                               | 21,247.62                               | 14,480.62                               |
| Total revenue from operations                                                          | 21,247.62                               | 14,480.62                               |
| Other income                                                                           | 316.33                                  | 158.17                                  |
| Total revenue                                                                          | 21,563.95                               | 14,638.79                               |
| 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                                                               | 4,924.32                                | 2,868.97                                |
| Finance costs                                                                          | 0                                       | 0                                       |
| Depreciation, depletion and amortisation expense [Abstract]                            |                                         |                                         |
| Depreciation expense                                                                   | 189.66                                  | 162.17                                  |
| Amortisation expense                                                                   | 23.73                                   | 30.23                                   |
| Total depreciation, depletion and amortisation expense                                 | 213.39                                  | 192.4                                   |
| CSR expenditure                                                                        | 118.76                                  | 48.68                                   |
| Other expenses                                                                         | 1,676.75                                | 1,223.44                                |
| Total expenses                                                                         | 6,933.22                                | 4,333.49                                |
| Total profit before prior period items, exceptional items, extraordinary items and tax | 14,630.73                               | 10,305.3                                |
| Prior period items before tax                                                          | 1.27                                    | 0.06                                    |
| Total profit before extraordinary items and tax                                        | 14,632                                  | 10,305.36                               |
| Total profit before tax                                                                | 14,632                                  | 10,305.36                               |
| Tax expense [Abstract]                                                                 |                                         |                                         |
| Current tax                                                                            | 3,709.21                                | 2,648.05                                |
| Deferred tax                                                                           | 12.46                                   | 5.82                                    |
| Total tax expense                                                                      | 3,721.67                                | 2,653.87                                |
| Total profit (loss) for period from continuing operations                              | 10,910.33                               | 7,651.49                                |
| Total profit (loss) for period before minority interest                                | 10,910.33                               | 7,651.49                                |
| Profit (loss) of minority interest                                                     | 0                                       | 0                                       |
| Total profit (loss) for period                                                         | 10,910.33                               | 7,651.49                                |
| Earnings per equity share [Abstract]                                                   |                                         |                                         |
| Basic earning per equity share                                                         | [INR/shares] 142.28                     | [INR/shares] 99.87                      |
| Diluted earnings per equity share                                                      | [INR/shares] 125.27                     | [INR/shares] 92.29                      |
| Basic earning per equity share before extraordinary items                              | [INR/shares] 142.28                     | [INR/shares] 99.87                      |
| Diluted earnings per equity share before extraordinary items                           | [INR/shares] 125.27                     | [INR/shares] 92.29                      |
| Nominal value of per equity share                                                      | [INR/shares] 10                         | [INR/shares] 10                         |

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

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

|                                                                                        | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|----------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Subclassification and notes on income and expense explanatory [TextBlock]              | Textual information (36)<br>[See below] |                                         |
| 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]                                 |                                         |                                         |
| Disclosure of revenue from sale of services explanatory [TextBlock]                    | Textual information (37)<br>[See below] |                                         |
| Revenue from sale of services [Abstract]                                               |                                         |                                         |
| Revenue from sale of services, gross                                                   | 21,247.62                               | 14,480.62                               |
| Total revenue from sale of services                                                    | 21,247.62                               | 14,480.62                               |
| Disclosure of other income [Abstract]                                                  |                                         |                                         |
| Disclosure of notes on other income explanatory [TextBlock]                            | Textual information (38)<br>[See below] |                                         |
| Interest income [Abstract]                                                             |                                         |                                         |
| Interest income on long-term investments [Abstract]                                    |                                         |                                         |
| Interest on fixed deposits, long-term investments                                      | 1.25                                    | 0                                       |
| Total interest income on long-term investments                                         | 1.25                                    | 0                                       |
| Total interest income                                                                  | 1.25                                    | 0                                       |
| Dividend income [Abstract]                                                             |                                         |                                         |
| Dividend income long-term investments [Abstract]                                       |                                         |                                         |
| Dividend income long-term equity securities                                            | 1.98                                    | 1.52                                    |
| Dividend income long-term mutual funds                                                 | 0.05                                    | 0.04                                    |
| Total dividend income long-term investments                                            | 2.03                                    | 1.56                                    |
| Total dividend income                                                                  | 2.03                                    | 1.56                                    |
| Net gain/loss on sale of investments [Abstract]                                        |                                         |                                         |
| Net gain/loss on sale of current investments                                           | (A) 229.93                              | (B) 144.65                              |
| Net gain/loss on sale of long-term investments                                         | 72.85                                   | 3.47                                    |
| Total net gain/loss on sale of investments                                             | 302.78                                  | 148.12                                  |
| Other non-operating income [Abstract]                                                  |                                         |                                         |
| Surplus on disposal, discard, demolition and destruction of depreciable tangible asset | 3.46                                    | -0.11                                   |
| Interest on income tax refund                                                          | 1.84                                    | 2.52                                    |
| Miscellaneous other non-operating income                                               | (C) 4.97                                | (D) 6.08                                |
| Total other non-operating income                                                       | 10.27                                   | 8.49                                    |
| Total other income                                                                     | 316.33                                  | 158.17                                  |
| Disclosure of finance cost [Abstract]                                                  |                                         |                                         |
| Interest expense [Abstract]                                                            |                                         |                                         |
| Total interest expense                                                                 | 0                                       | 0                                       |
| Total finance costs                                                                    | 0                                       | 0                                       |
| Employee benefit expense [Abstract]                                                    |                                         |                                         |
| Salaries and wages                                                                     | 3,420.94                                | 1,729                                   |
| Managerial remuneration [Abstract]                                                     |                                         |                                         |
| Remuneration to directors [Abstract]                                                   |                                         |                                         |
| Salary to directors                                                                    | 1,288.94                                | 951.56                                  |
| Total remuneration to directors                                                        | 1,288.94                                | 951.56                                  |
| Total managerial remuneration                                                          | 1,288.94                                | 951.56                                  |
| Contribution to provident and other funds [Abstract]                                   |                                         |                                         |
| Contribution to provident and other funds for others                                   | (E) 122.48                              | (F) 121.64                              |
| Total contribution to provident and other funds                                        | 122.48                                  | 121.64                                  |
| Expense on employee stock option scheme and employee stock purchase plan               | 0                                       | 9.57                                    |
| Employee medical insurance expenses                                                    | 36.69                                   | 25.41                                   |
| Leave encashment expenses                                                              | 22.14                                   | 2.56                                    |
| Staff welfare expense                                                                  | 33.13                                   | 29.23                                   |
| Total employee benefit expense                                                         | 4,924.32                                | 2,868.97                                |
| Breakup of other expenses [Abstract]                                                   |                                         |                                         |
| Consumption of stores and spare parts                                                  | 0                                       | 0                                       |
| Power and fuel                                                                         | 0                                       | 0                                       |
| Rent                                                                                   | 122.56                                  | 136.56                                  |

|                                                                                     |          |          |
|-------------------------------------------------------------------------------------|----------|----------|
| Repairs to building                                                                 | 0        | 0        |
| Repairs to machinery                                                                | 0        | 0        |
| Insurance                                                                           | 22.86    | 21.89    |
| Rates and taxes excluding taxes on income [Abstract]                                |          |          |
| Other cess taxes                                                                    | 0.17     | 0.48     |
| Total rates and taxes excluding taxes on income                                     | 0.17     | 0.48     |
| Subscriptions membership fees                                                       | 25.87    | 13.66    |
| Electricity expenses                                                                | 31.27    | 28.92    |
| Telephone postage                                                                   | 50.94    | 57.45    |
| Printing stationery                                                                 | 30.29    | 28.76    |
| Information technology expenses                                                     | 273.87   | 183.14   |
| Travelling conveyance                                                               | 40.35    | 26.28    |
| Legal professional charges                                                          | 508.93   | 358.11   |
| Vehicle running expenses                                                            | 4.13     | 3.26     |
| Directors sitting fees                                                              | 55.35    | 27.8     |
| Books periodicals                                                                   | 0.62     | 0.34     |
| Seminars conference expenses                                                        | 6.7      | 5.37     |
| Custodial fees                                                                      | 2.93     | 2.72     |
| Bank charges                                                                        | 0.57     | 3.3      |
| Advertising promotional expenses                                                    | 190.24   | 107.19   |
| Cost repairs maintenance other assets                                               | 22.1     | 10.5     |
| 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                                                          | 8.5      | 6.1      |
| Total payments to auditor                                                           | 8.5      | 6.1      |
| Miscellaneous expenses                                                              | 278.5    | 201.61   |
| Total other expenses                                                                | 1,676.75 | 1,223.44 |
| Current tax [Abstract]                                                              |          |          |
| Current tax pertaining to previous years                                            | 0        | 41.21    |
| Current tax pertaining to current year                                              | 3,709.21 | 2,606.84 |
| MAT credit recognised during year                                                   | 0        | 0        |
| Total current tax                                                                   | 3,709.21 | 2,648.05 |

### Footnotes

(A) Short Term Capital Gain on Mutual Fund 224.18, Short Term Capital Gain on Equity Shares 5.75

(B) Short Term Capital Gain on Mutual Fund 145.05, Short Term Capital Gain on Equity Shares (0.40)

(C) Financial Opportunities Forum- Membership Fees 4.97

(D) Financial Opportunities Forum- Membership Fees 6.08

(E) Provident Fund 94.03, NPS Contribution 16.85, Provision for Gratuity Fund 11.32, Employees State Insurance Fund 0.22, Labour Welfare Fund Contribution 0.06

(F) Provident Fund 74.94, NPS Contribution 12.22, Provision for Gratuity Fund 33.50, Employees State Insurance Fund 0.93, Labour Welfare Fund Contribution 0.05

## Textual information (36)

## Subclassification and notes on income and expense explanatory [Text Block]

|                                                 |                                                        |                                                        |
|-------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NOTE 22: DEPRECIATION AND AMORTIZATION EXPENSES |                                                        |                                                        |
|                                                 | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March,<br>2023<br>Rs. In Lakhs |
| Depreciation of Tangible Assets                 | 189.66                                                 | 162.17                                                 |
| Amortization of Intangible Assets               | 23.73                                                  | 30.23                                                  |
|                                                 | 213.39                                                 | 192.40                                                 |
|                                                 |                                                        |                                                        |
| NOTE 23: OTHER EXPENSES                         |                                                        |                                                        |
|                                                 | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March,<br>2023<br>Rs. In Lakhs |
| Professional Charges                            | 641.39                                                 | 475.14                                                 |
| Computer Maintenance & Software Subscriptions   | 273.87                                                 | 182.68                                                 |
| Business Promotion Expenses                     | 163.53                                                 | 71.79                                                  |
| Rent ( Ref Note 29 )                            | 123.14                                                 | 136.85                                                 |
| Contributions Towards CSR ( Ref Note 36 )       | 118.76                                                 | 48.68                                                  |
| Director's Fees (Sitting Fees) ( Ref Note 27a ) | 55.35                                                  | 27.80                                                  |
| Postage & Courier Charges                       | 38.12                                                  | 42.90                                                  |
| Annual Fees to SEBI                             | 34.55                                                  | 22.72                                                  |
| Electricity Expenses                            | 31.27                                                  | 29.50                                                  |
| Printing & stationery                           | 30.29                                                  | 28.75                                                  |
| Advertising expenses                            | 26.71                                                  | 35.40                                                  |
| Membership & subscription                       | 25.87                                                  | 13.66                                                  |
| Office Administration Expenses                  | 25.55                                                  | 17.69                                                  |
| Insurance Charges                               | 22.86                                                  | 21.89                                                  |
| Repairs & Maintenance of other assets           | 22.10                                                  | 10.50                                                  |
| Conveyance Charges                              | 20.59                                                  | 18.21                                                  |
| Internet charges                                | 19.77                                                  | 13.78                                                  |
| Travelling expenses                             | 19.76                                                  | 8.08                                                   |
| Society Maintenance Expenses                    | 18.14                                                  | 15.60                                                  |
| Recruitment & Training Charges                  | 17.56                                                  | 8.12                                                   |
| Legal & Consultancy Charges                     | 13.98                                                  | -                                                      |
| Telephone/Communication                         | 12.82                                                  | 13.96                                                  |
| Miscellaneous expenses                          | 9.60                                                   | 4.16                                                   |

|                                          |                                                        |                                                        |
|------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Auditors Remuneration ( Ref Note 27b )   | 9.00                                                   | 6.10                                                   |
| Financial Opportunities Forum Expenses   | 6.70                                                   | 5.37                                                   |
| Filing fees                              | 4.38                                                   | 0.50                                                   |
| Motor car expenses                       | 4.13                                                   | 3.26                                                   |
| Director/Employee Education              | 3.63                                                   | 3.72                                                   |
| Brokerage On Rental Property             | 0.70                                                   | 1.46                                                   |
| Books & periodicals                      | 0.62                                                   | 0.34                                                   |
| Bank Charges                             | 0.60                                                   | 3.30                                                   |
| Professional tax - company               | 0.17                                                   | 0.21                                                   |
|                                          |                                                        |                                                        |
|                                          |                                                        |                                                        |
|                                          |                                                        |                                                        |
|                                          |                                                        |                                                        |
|                                          | 1,795.51                                               | 1,272.12                                               |
|                                          |                                                        |                                                        |
| NOTE 24: PRIOR PERIOD EXPENSES/(INCOME)  |                                                        |                                                        |
|                                          | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March,<br>2023<br>Rs. In Lakhs |
| GST ITC reversal                         | 0.24                                                   | 0.45                                                   |
| Other Expenses                           | (1.51)                                                 | (0.51)                                                 |
|                                          | (1.27)                                                 | (0.06)                                                 |
| NOTE 25: CURRENT TAX                     |                                                        |                                                        |
|                                          | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March,<br>2023<br>Rs. In Lakhs |
| Current Tax                              | 3,709.21                                               | 2,606.84                                               |
| Income Tax Assessed Dues of earlier year | -                                                      | 41.21                                                  |
|                                          | 3,709.21                                               | 2,648.05                                               |
|                                          |                                                        |                                                        |
| NOTE 26: DEFERRED TAX                    |                                                        |                                                        |
|                                          | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March,<br>2023<br>Rs. In Lakhs |
| Deferred tax                             | 10.41                                                  | 5.82                                                   |
| Deferred prior period taxes              | 2.05                                                   | -                                                      |
|                                          | 12.46                                                  | 5.82                                                   |

## Textual information (37)

## Disclosure of revenue from sale of services explanatory [Text Block]

| NOTE 19 : REVENUE FROM OPERATIONS |                                                        |                                                     |
|-----------------------------------|--------------------------------------------------------|-----------------------------------------------------|
|                                   | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March, 2023<br>Rs. In Lakhs |
| Management Fees                   | 20,442.18                                              | 14,400.67                                           |
| Trustee Fees                      | 773.31                                                 | 42.37                                               |
| Portfolio Management Fees         | 31.93                                                  | 37.38                                               |
| Professional Fees-Income          | 0.20                                                   | 0.20                                                |
|                                   | 21,247.62                                              | 14,480.62                                           |

## Textual information (38)

## Disclosure of notes on other income explanatory [Text Block]

| NOTE 20: OTHER INCOME                          |                                                        |                                                     |
|------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------|
|                                                | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March, 2023<br>Rs. In Lakhs |
| Net Gain/Loss on Sale of Investment            |                                                        |                                                     |
|                                                |                                                        |                                                     |
| Short Term Capital Gain on Mutual Fund         | 224.18                                                 | 145.05                                              |
| Long Term Capital Gain on Equity Shares        | 72.85                                                  | 3.47                                                |
| Short Term Capital Gain on Equity Shares       | 5.75                                                   | (0.40)                                              |
| Total (a)                                      | 302.78                                                 | 148.12                                              |
| Other Non-Operating Income                     |                                                        |                                                     |
| Financial Opportunities Forum- Membership Fees | 4.97                                                   | 6.08                                                |
| Profit on sale of Fixed Asset                  | 3.46                                                   | (0.11)                                              |
| Dividend from Shares                           | 1.98                                                   | 1.52                                                |
| Interest On Income Tax Refund                  | 1.84                                                   | 2.52                                                |
| Interest on Fixed Deposit                      | 1.25                                                   | -                                                   |
| Dividend from Mutual Fund                      | 0.05                                                   | 0.04                                                |
| Total (b)                                      | 13.55                                                  | 10.05                                               |
|                                                |                                                        |                                                     |
| Total (a + b)                                  | 316.33                                                 | 158.17                                              |

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

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

|                                                                                     | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|-------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| 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                                       |
| Prior period expense before tax                                                     | (A) -1.27                               | (B) -0.06                               |
| Total prior period items before tax                                                 | 1.27                                    | 0.06                                    |
| Total prior period items after tax                                                  | 1.27                                    | 0.06                                    |
| Nature of prior period items                                                        | GST ITC reversal and other expenses     | GST ITC reversal and other expenses     |
| Revenue other services                                                              | (C) 21,247.62                           | (D) 14,480.62                           |
| Total gross income from services rendered                                           | 21,247.62                               | 14,480.62                               |
| Expenditure on other matters                                                        | (E) 23.16                               | (F) 10.27                               |
| Expenditure on dividend paid                                                        | 0                                       | 0                                       |
| Total expenditure in foreign currency                                               | 23.16                                   | 10.27                                   |
| Total earnings in foreign currency                                                  | 0                                       | 0                                       |
| Sales marketing and advertising expenses in foreign currency                        | 5.28                                    | 0                                       |
| Membership and subscription expenses in foreign currency                            | (G) 14.62                               | (H) 9.54                                |
| Total revenue from sale of products                                                 | 0                                       | 0                                       |
| Domestic revenue services                                                           | 21,247.62                               | 14,480.62                               |
| Export revenue services                                                             | 0                                       | 0                                       |
| Total revenue from sale of services                                                 | 21,247.62                               | 14,480.62                               |
| Gross value of transaction with related parties as per AS-18                        | (I) 1,728.38                            | (J) 998.79                              |
| Bad debts of related parties as per AS-18                                           | 0                                       | 0                                       |

**Footnotes**

(A) GST ITC reversal 0.24, Other Expenses (1.51)

(B) GST ITC reversal 0.45, Other Expenses (0.51)

(C) Management Fees 20442.18, Trustee Fees 773.31, Portfolio Management Fees 331.93, Professional Fees-Income 0.20

(D) Management Fees 14400.67, Trustee Fees 42.37, Portfolio Management Fees 37.38, Professional Fees-Income 0.20

(E) Subscription payment for Website &amp; Mobile Application Maintenance 9.29, Advertising Expenses 5.28, Membership and Subscription fees 4.97, Other Subscription payment 3.26, Email Purchase/Services &amp; Web App Hosting 0.36

(F) Subscription payment for Website &amp; Mobile Application Maintenance 6.99, Other Subscription payment 2.55, Email Purchase/Services &amp; Web App Hosting 0.73

(G) Subscription payment for Website &amp; Mobile Application Maintenance 9.29, Membership &amp; Subscription Fees 4.97, Other Subscription payment 3.26

(H) Subscription payment for Website &amp; Mobile Application Maintenance 6.99, Other Subscription payment 2.55

(I) Remuneration to Director who is able to exercise significant influence 1288.94, Dividend to Director who is able to exercise significant influence 29.68, Reimbursement of expenses to Director who is able to exercise significant influence 4.97, Dividend to Non-Executive Director 4.91, Professional fees to Relative of the Director who is able to exercise significant influence 5.43, Dividend to Relative of the Director who is able to exercise significant influence 317.78, Dividend to Relative of Non-Executive Director 0.08, Dividend to Enterprise over which Key Managerial Personnel can exercise significant influence 19.25, Rent and Electricity deposit to Enterprise over which Key Managerial Personnel can exercise significant influence 1.28, Software Maintenance to Enterprise over which Key Managerial Personnel can exercise significant influence 55.80, Dividend to Relative of Director 0.26

(J) Remuneration to Director who is able to exercise significant influence 951.56, Professional fees to Relative of the Director who is able to exercise significant influence 5.08, Rent and Electricity deposit to Enterprise over which Key Managerial Personnel can exercise significant influence 1.20, Software Maintenance to Enterprise over which Key Managerial Personnel can exercise significant influence 40.95

[300100] Notes - Revenue

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

|                                               |                                         |
|-----------------------------------------------|-----------------------------------------|
|                                               | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| Disclosure of revenue explanatory [TextBlock] | Textual information (39)<br>[See below] |

Textual information (39)

Disclosure of revenue explanatory [Text Block]

|                                   |                                                        |                                                     |
|-----------------------------------|--------------------------------------------------------|-----------------------------------------------------|
| NOTE 19 : REVENUE FROM OPERATIONS |                                                        |                                                     |
|                                   | For the year ended<br>31st March, 2024<br>Rs. In Lakhs | For the year ended 31st March, 2023<br>Rs. In Lakhs |
| Management Fees                   | 20,442.18                                              | 14,400.67                                           |
| Trustee Fees                      | 773.31                                                 | 42.37                                               |
| Portfolio Management Fees         | 31.93                                                  | 37.38                                               |
| Professional Fees-Income          | 0.20                                                   | 0.20                                                |
|                                   | 21,247.62                                              | 14,480.62                                           |