

LANDMARK IMMIGRATION CONSULTANTS LIMITED
(FORMERLY KNOWN AS LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED)

ANNEXURE - I

RESTATEMENT OF ASSETS AND LIABILITIES

Particulars	Annexure	As at	As at	As at	As at
		September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
		(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
EQUITY AND LIABILITIES					
Shareholders' funds					
(a) Share capital	V	1,501.00	1,501.00	1.00	1.00
(b) Reserves and surplus	VI	2,714.44	2,174.31	2,562.49	2,119.01
		4,215.44	3,675.31	2,563.49	2,120.01
Non-current liabilities					
(a) Long-term Borrowings	VIIA	-	45.53	158.07	235.00
(b) Deferred tax liabilities (net)	XIII	-	-	-	-
(c) Long term provisions	VIII	12.42	10.27	8.00	5.52
		12.42	55.80	166.07	240.52
Current liabilities					
(a) Short term borrowings	VIIA	198.81	28.16	92.55	292.34
(b) Trade payables	IX	-	-	-	-
(i) total outstanding dues of micro and small enterprises		39.34	48.31	28.06	24.64
(ii) total outstanding dues of creditors other than micro and small enterprises		93.82	15.90	102.56	183.37
(c) Other current liabilities	X	217.53	179.81	453.05	574.70
(d) Short-term provisions	XI	439.00	428.22	219.52	175.93
		988.50	700.40	895.74	1,250.98
TOTAL		5,216.36	4,431.51	3,625.30	3,611.51
ASSETS					
Non-current assets					
(a) Property, plant and equipment					
(i) Tangible	XII	1,478.02	1,363.77	1,299.22	1,406.23
(ii) Intangible	XII	-	-	-	-
(iii) Capital Work in Progress	XII	-	-	-	-
(b) Deferred tax assets (net)	XIII	12.01	20.80	25.52	20.96
(c) Long-term loans and advances	XIV	585.38	711.32	922.54	847.45
(d) Non-current Investments	XV	1.50	-	-	-
		2,076.91	2,095.89	2,247.28	2,274.64
Current assets					
(a) Inventories	XVI	-	-	-	-
(b) Trade receivables	XVII	864.17	506.38	34.26	8.31
(c) Cash and cash equivalents	XVIII	1,871.04	1,595.17	906.70	977.11
(d) Short-term loans and advances	XIX	133.76	113.15	296.30	298.20
(e) Other Current Assets	XX	270.48	120.92	140.76	53.25
		3,139.45	2,335.62	1,378.02	1,336.87
TOTAL		5,216.36	4,431.51	3,625.30	3,611.51

As per our report of even date attached

For Vinay Bhushan & Associates
Chartered Accountants
FRN: 130529W

Vinay Bhushan
Partner
Membership No : 502632



For and on behalf of the Board of Directors of
Landmark Immigration Consultants Limited
(Formerly Known as Landmark Immigration Consultants Private Limited)

Jasmeet Singh Bhatia
DIN:02862660
Managing Director

Digvijay
Chief Financial Officer

Richa Arora
DIN:03218223
Whole-time Director

Chandigarh Kaur
Company Secretary

Place: Mumbai
Date: 7th January, 2025
UDIN:25502632BMLCZ16829



Place: Chandigarh
Date: 7th January, 2025

LANDMARK IMMIGRATION CONSULTANTS LIMITED
(FORMERLY KNOWN AS LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED)

ANNEXURE - II

RESTATEMENT STATEMENT OF PROFIT AND LOSS

Particulars	Annexure	For the year ended	For the year ended	For the year ended	For the year ended
		September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
		(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Income					
Revenue from operations	XXI	1,795.53	3,488.88	1,958.28	1,834.41
Other income	XXII	129.28	218.15	204.34	97.13
TOTAL INCOME		1,924.81	3,707.03	2,162.62	1,931.54
Expenses					
(a) Cost of Material Consumed	XXIII	-	-	-	-
(b) Purchase of stock-in-trade		-	-	-	-
(c) Increase/Decrease in Stock in trade	XXIV	-	-	-	-
(d) Employee benefits expense	XXV	489.30	846.40	631.31	470.00
(e) Finance costs	XXVI	10.74	25.97	43.62	31.01
(f) Depreciation and amortisation expense	XII	54.69	104.95	80.45	72.19
(g) Other expenses	XXVII	642.14	1,181.55	793.08	834.07
TOTAL EXPENSES		1,196.87	2,158.87	1,548.46	1,407.27
Profit / (Loss) before tax		727.95	1,548.16	614.16	524.27
Tax expenses:					
(a) Current tax expense		179.04	407.04	172.45	141.94
(b) Earlier year Tax		-	24.56	2.80	(5.80)
(c) Deferred tax expense / (benefit)		8.79	4.73	(4.57)	(5.41)
Net tax expense/(benefit)		187.83	436.33	170.68	130.73
Profit / (Loss) for the year		540.12	1,111.83	443.48	393.53
Earnings per share (of Rs. 10 each)					
(a) Basic & Diluted		3.60	7.41	2.95	2.62

As per our report of even date attached

For Vinay Bhushan & Associates
Chartered Accountants
FRN: 130529W

CA Vinay Bhushan
Partner
Membership No : 502632



For and on behalf of the Board of Directors of
Landmark Immigration Consultants Limited
(Formerly Known as Landmark Immigration Consultants Private Limited)

Jasmeet Singh Bhatia
DIN:02862660
Managing Director

Digvijay
Chief Financial Officer

Richa Arora

Richa Arora
DIN:03218223
Whole-time Director

Charanchit Kaur
Company Secretary

Place: Mumbai
Date: 7th January, 2025
UDIN:25502632BMLCZI6829



Place: Chandigarh
Date: 7th January, 2025

LANDMARK IMMIGRATION CONSULTANTS LIMITED
(FORMERLY KNOWN AS LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED)

ANNEXURE- III

RESTATED CASH FLOW STATEMENT

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
A Cash flow from operating activities:				
Net profit before tax	727.95	1,548.16	614.16	524.27
Adjustments:				
Depreciation & Amortisation	54.69	104.95	80.45	72.19
(Profit)/ Loss on sale of Fixed Assets	(49.89)	(81.13)	32.50	4.80
Interest Income	(43.92)	(55.82)	(78.60)	(51.88)
Finance cost	10.74	25.97	43.62	31.01
Provision for Gratuity	2.34	2.54	2.52	5.72
Provision for CSR	-	11.80	13.04	14.54
	(26.03)	8.30	93.53	76.38
Operating cash flow before working capital changes	701.92	1,556.46	707.69	600.65
Movement in working capital				
I. Adjustments for (Increase)/decrease in operating assets :				
Trade receivables	(357.79)	(472.12)	(25.95)	4.24
Inventories	-	-	-	-
Short-term loans & advance	(105.68)	195.01	(30.70)	(34.16)
Other Current Assets	(149.56)	19.84	(87.51)	(34.68)
II. Adjustments for (Increase)/decrease in operating liabilities :				
Trade payables	68.95	(66.41)	(77.39)	51.50
Other current liabilities	37.72	(273.24)	(121.65)	13.60
Short-term provision	(8.87)	(26.16)	13.04	14.54
	(515.23)	(623.08)	(330.16)	15.04
Cash generated from operations	186.68	933.38	377.53	615.69
Net income taxes paid	(74.49)	(220.69)	(125.17)	(220.17)
Net cash (used in) / provided by oprating activities (A)	112.20	712.69	252.36	395.52
B Cash flows from investing activities:				
Purchase of fixed assets & including intangible assets	(269.05)	(419.22)	(105.94)	(568.31)
Sales of fixed assets & including intangible assets	150.00	330.85	100.00	138.81
Non-current Investment	(1.50)	-	-	-
Interest Received	43.92	55.82	78.60	51.88
Net cash provided by / (used in) investing activities (B)	(76.63)	(32.55)	72.66	(377.62)
C Cash flows from Financing activities:				
Proceeds from/(Repayment) of Long Term Borrowings	(45.53)	(112.54)	(76.93)	(236.28)
Security Deposits paid	125.94	211.22	(75.09)	111.70
Proceeds from/(Repayment) of Short Term Borrowings	170.65	(64.39)	(199.79)	70.40
Interest paid	(10.74)	(25.97)	(43.62)	(31.01)
Net cash flow from/ (used in) financing activities (C)	240.32	8.32	(395.43)	(85.19)
Net increase / (decrease) in cash & cash equivalents (A+B+C)	275.88	688.46	(70.41)	(67.29)
Cash & cash equivalents as at the beginning of the year	1,595.16	906.70	977.11	1,044.40
Cash & cash equivalents as at the end of the year	1,871.04	1,595.16	906.70	977.11
Notes to Cash Flow Statement				
1 Component of cash and cash equivalent :				
- Cash in hand	183.04	205.24	91.66	6.65
- Balance with Bank	1,688.00	1,389.92	815.04	970.46
	1,871.04	1,595.16	906.70	977.11

As per our report of even date attached

For Vinay Bhushan & Associates
Chartered Accountants
FRN: 130529W

CA Vinay Bhushan
Partner
Membership No : 502632



For and on behalf of the Board of Directors of
Landmark Immigration Consultants Limited
(Formerly known as Landmark Immigration Consultants Private Limited)

Jasmeet Singh Bhatia
DIN:02862660
Director

Digvijay
Chief Financial Officer

Place: Chandigarh
Date: 7th January, 2025

Richa Arora
DIN:03218223
Whole-time Director

Churanchit Kaur
Company Secretary

Place: Mumbai
Date: 7th January, 2025
UDIN:25502632BMLCZ16829

ANNEXURE IV (A)

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO RESTATED FINANCIAL STATEMENTS

1 COMPANY INFORMATION

Landmark Immigration Consultants Limited was incorporated on 5th October, 2010, and having its registered office at SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, Chandigarh G.P.O., Chandigarh, India, 160017. Landmark Immigration and Consultancy aims to empower Indian youth by providing high-quality global education opportunities. The company specialize in immigration and consultancy services, ensuring trusted guidance and efficient visa processing. The Company has been converted from Private Limited Company to Public Limited Company vide necessary resolution passed by shareholders and the name of company is this day changed to Landmark Immigration Consultants Limited pursuant to issuance of Certificate of Incorporation dated 19th June, 2024. Now, the CIN is U74140CH2010PLC032494.

2 SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Preparation

The Restated Summary Statement of Assets and Liabilities of the Company as at September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022 and the related Restated Summary Statement of Profit and Losses and Cash Flows Statement for the period ended on September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022 have been compiled by management from the financial statements of the company for the period ended on September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022.

These financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the Accounting Standards specified to in section 133 of the Companies Act 2013, read with rule 7 of the Companies (Account) Rules, 2014, the relevant provisions of the Companies Act, 2013, pronouncements of the Institute of Chartered Accountants of India and other accounting principles generally accepted in India, to the extent applicable. The financial statements are presented as per schedule III to Companies Act, 2013.

b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognised in the current and future periods.

c) Revenue Recognition

The Company follows the accrual method of accounting and all claims, receivable and liabilities are provided on that basis. All revenue is recognized on accrual basis except non-recruiting income is accounted otherwise.

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales excludes Goods & Service Tax

Revenue from sale of services is recognized net of goods and service tax and as and when the services are rendered.

Interest incomes/expenses are recognised using the time proportion method based on the rates implicit in the transaction

d) Property, Plant and Equipment

Property, plant and equipment are carried at cost less accumulated depreciation / amortisation and impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses.

e) Depreciation

i. Property, Plant & Equipment

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on tangible fixed assets has been provided on the written down value method as per the useful lives as prescribed in Schedule II to the Companies Act, 2013.

Assets	Estimated usefulives
Plant & Machinery	15 Years
Furniture & Fixtures	10 Years
Factory Premises (Owned)	30 Years
Office Equipment	5 Years
Computers	
End User Eq. (Laptop, PC)	3 Years
Server & Network	6 Years
Motor Vehicles	8 Years

ii. Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible Assets are amortized on straight line basis over a period of five years being the estimated useful life.

Intangible asset are recognised as per Accounting Standard 26 Intangible Asset.

An intangible asset is recognised if and only if

- (a) it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise; and
- (b) the cost of the asset can be measured reliably.

f) Inventories

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is generally determined on weighted average basis except for inventory segregated for a specific order / project, in which case it is valued at their specific costs of purchase. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges.

g) Foreign currency transactions

Initial recognition:

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement at the balance sheet date:

Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items of the Company are carried at historical cost.

Treatment of exchange differences:

Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

h) Employee benefits

Short-term employee benefits

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, leave encashment, incentives etc. and the same are recognised in the period in which the employee renders the related service.

Defined contribution plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined benefit plans

For defined benefit plans in the form of gratuity (unfunded), the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost.

i) Taxation

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

j) Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

k) Borrowing costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan.

l) Earnings per Share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares, if any.

m) Impairment of assets

The carrying values of assets/ cash generating units at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

n) Operating Cycle:

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

o) Changes in Accounting Policies in the Periods/ Years Covered in the Restated Financials

There is only change in Significant Accounting Policies which needs to be adjusted in the Restated Summary Statements includes the impact of provision of gratuity made on actuarial valuation basis report.

ANNEXURE- IV (B)

RECONCILIATION OF RESTATED PROFIT

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Net Profit/ (loss) after tax as per audited statement of Profit & Loss	534.05	1,142.73	490.55	393.74
Adjustments for:				
(Increase)/ Decrease in Expenses	-	(16.37)	(32.76)	-
Excess/ (Short) Provision for Tax	9.11	(24.56)	(2.80)	-
Excess/ (Short) Provision for Gratuity	(2.34)	(2.54)	(2.52)	-
Deferred Tax (Liability)/ Assets Adjustment	(0.70)	12.57	(8.99)	(0.21)
Net Profit/ (loss) after tax as Restated	540.12	1,111.83	443.48	393.53

Explanatory Notes to the above restatements made in Audited Financial Statements of the Company for the respective periods.

To give Explanatory Notes regarding Adjustments

Appropriate adjustment have been made in the restated financial statements, wherever required, by reclassification of the corresponding items of income, expenses, assets & liabilities, in order to bring them in line with the groupings as per the audited financials of the Company for all the years & the requirements of the Securities & Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018.

ANNEXURE- IV (C)

RECONCILIATION OF RESTATED EQUITY/ NETWORTH

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Equity/Networth as per audited financial Statements	4,208.08	3,674.03	2,580.48	2,125.49
Adjustments for:				
Differences pertaining to changes in Profit/(Loss) due to Restated Effect for the period covered in Restated Financials	7.36	1.28	(16.99)	(5.48)
Equity/Networth as Restated	4,215.44	3,675.31	2,563.49	2,120.01

Explanatory Notes to the above restatements made in Audited Financial Statements of the Company for the respective periods.

To give Explanatory Notes regarding Adjustments

Appropriate adjustment have been made in the restated financial statements, wherever required, by reclassification of the corresponding items of income, expenses, assets & liabilities, in order to bring them in line with the groupings as per the audited financials of the Company for all the years & the requirements of the Securities & Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018.

NOTES TO THE RESTATED FINANCIAL INFORMATION

ANNEXURE-V

DETAILS OF SHARE CAPITAL AS RESTATED

1. Statement of Share Capital

Particulars	As at September 30, 2024		As at March 31, 2024		As at March 31, 2023		As at March 31, 2022	
	Number of shares	(Rs. in lakhs)	Number of shares	(Rs. in lakhs)	Number of shares	(Rs. in lakhs)	Number of shares	(Rs. in lakhs)
Authorised Capital								
Equity shares of Rs.10/- each with voting rights	2,50,00,000	2,500	2,50,00,000	2,500	10,000	1.00	10,000	1.00
Total	2,50,00,000	2,500	2,50,00,000	2,500	10,000	1.00	10,000	1.00
Issued, Subscribed and fully paid up								
Equity shares of Rs.10/- each with voting rights	1,50,10,000	1,501	1,50,10,000	1,501	10,000	1.00	10,000	1.00
Total	1,50,10,000	1,501	1,50,10,000	1,501	10,000	1.00	10,000	1.00

Terms / rights attached to equity share:

- As on date of report the company has only one class of equity shares.
- During the Financial Year 2023-24, the Company has increased its authorised share capital from Rs. 1,00,00,000 divided into 10,000 shares of Rs. 10 each to Rs. 25,00,00,000 divided into 2,50,00,000 shares of Rs.10 each vide a resolution passed at EGM of the Company held at registered office of the Company on 26th February, 2024.

2. Reconciliation of the number of Shares outstanding at the beginning and at the end of the Period

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
At the beginning of the Period	1,50,10,000	10,000	10,000	10,000
Additional Shares due to change in Face Value Issued during the year	-	1,50,00,000	-	-
Redeemed or brought back during the year	-	-	-	-
Total	1,50,10,000	1,50,10,000	10,000	10,000

3. Details of shareholders holding more than 5% shares in the Company (in terms of No. of Shares)

Class of shares / Name of shareholder	Period ended on September 30, 2024		Year ended on March 31, 2024		Year ended on March 31, 2023		Year ended on March 31, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights:								
Jasmeet Bhatia	1,31,97,000	87.92%	1,33,09,000	90.00%	9,000	90.00%	9,000	90.00%
Richa Anora	15,00,950	10.00%	15,00,950	10.00%	1,000	10.00%	1,000	10.00%
Total	1,46,97,950	97.92%	1,50,09,950	100.00%	10,000	100.00%	10,000	100.00%

4. Shares held by promoters

Name of promoters	Period ended on September 30, 2024			Year Ending on March 31, 2024		
	No. of Share	% of Total Share	% Change during the year	No. of Share	% of Total Share	% Change during the year
Equity shares with voting rights:						
Jasmeet Bhatia	1,31,97,000	87.92%	-2.31%	1,33,09,000	90.00%	0.00%
Richa Anora	15,00,950	10.00%	0.00%	15,00,950	10.00%	0.00%
Total	1,46,97,950	97.92%	-2.08%	1,50,09,950	100.00%	0.00%

5. Shares held by promoters

Name of promoters	Year ended on March 31, 2023			Year Ending on March 31, 2022		
	No. of Share	% of Total Share	% Change during the year	No. of Share	% of Total Share	% Change during the year
Equity shares with voting rights:						
Jasmeet Bhatia	9,000	90.00%	0.00%	9,000	90.00%	0.00%
Richa Anora	1,000	10.00%	0.00%	1,000	10.00%	0.00%
Total	10,000	100.00%	0.00%	10,000	100.00%	0.00%

Terms & Rights attached to Equity Shares

The Company has issued one class of equity shares having a face value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.
- The Company has allotted 1,50,00,000 equity shares via bonus issue in the Ratio of 1:1500 having par value of Rs. 10 each, out of Reserves & Surplus, by way of passing Board Resolution for allotment of shares dated 16th March, 2024.

ANNEXURE-VI

DETAILS OF RESERVES & SURPLUS AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024 (Rs. in lakhs)	March 31, 2024 (Rs. in lakhs)	March 31, 2023 (Rs. in lakhs)	March 31, 2022 (Rs. in lakhs)
Surplus / (Deficit) in Statement of Profit and Loss				
Balance at the beginning of the period	2,174.31	2,562.49	2,119.01	1,725.48
Less: Bonus Issued	-	(1,500.09)		
Add: Profit / (Loss) of the period	540.12	1,111.63	443.48	993.53
Balance at the end of the period	2,714.44	2,174.31	2,562.49	2,119.01

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.
- The Company has allotted 1,50,00,000 equity shares via bonus issue in the Ratio of 1:1500 having par value of Rs. 10 each, out of Reserves & Surplus, by way of passing Board Resolution for allotment of shares dated 16th March, 2024.

ANNEXURE- VIIA

DETAILS OF LONG/ SHORT TERM BORROWINGS AS RESTATED

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
LONG TERM BORROWINGS				
<u>Secured Loan</u>				
From Banks	-	45.53	158.07	235.00
<u>Unsecured Loan</u>				
From Directors	-	-	-	-
From Members	-	-	-	-
From Others	-	-	-	-
Total	-	45.53	158.07	235.00
SHORT TERM BORROWINGS				
Current Maturities of Long Term Debts	-	28.16	92.55	8.32
Overdraft Facility from Banks	198.81	-	-	284.02
Total	198.81	28.16	92.55	292.34

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- VIII

DETAILS OF LONG TERM PROVISIONS AS RESTATED

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Provision for employee benefits:				
- Gratuity	12.42	10.27	8.00	5.52
Total	12.42	10.27	8.00	5.52

Notes:

1. The Provisioning for Gratuity has been taken into account based on the Actuarial Valuer Report.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- VIIB

NATURE OF SECURITY & TERMS OF REPAYMENT FOR LONG/ SHORT TERM BORROWINGS INCLUDING CURRENT MATURITIES

(Rs. in lakhs)

S. No.	Lender	Type	Nature of Facility	Loan (Rs in Lakhs)	Amount Outstanding as at September 30, 2024	Rate of Interest	Repayment Terms	Security/Principal Terms & Condition
1	ICICI Bank	Secured	Overdraft Facility	200.00	198.81	8.6% p.a		<p>Primary Security:</p> <p>a) Exclusive charge on all of the movable assets, except those financed by other Banks/FI/NBFC, both present and future.</p> <p>b) Exclusive charge by way of hypothecation of the Company's entire stocks of raw materials, semi-finished and finished goods, consumable stores and spares and such other moveables including bookdebts, bills whether documentary or clean, outstanding monies, receivables, both present and future, in a form and manner satisfactory to the Bank.</p> <p>Collateral Security:</p> <p>a) Exclusive charge on the commercial property situated at plot no. F 212 Phase VIII-B, industrial focal point, Mohali.</p> <p>b) Exclusive charge on the commercial property situated at plot no. F 213 Phase VIII-B, industrial focal point, Mohali.</p> <p>Personal Guarantee:</p> <p>a) Personal Guarantee of Mr. Jasmeet Singh Bhatia and Ms. Richa Arora.</p>

ANNEXURE- IX

DETAILS OF TRADE PAYABLES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Other than Acceptances				
total outstanding dues of micro and small enterprises	39.34	48.31	28.06	24.64
total outstanding dues of creditors other than micro and small enterprises	93.82	15.90	102.56	183.37
Total	133.16	64.21	130.62	208.01

a. Unbilled

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Unbilled - Other (Provision)	-	-	-	-

Trade payable Ageing as Outstanding for following period from due date of payment

Particulars	(Rs. in lakhs)					
	30th September, 2024	Less than 1 Year	1 - 2 Year	3 - 3 Year	More than 3 Year	Total
Micro, small and medium enterprises (MSME)		34.04	5.30	-	-	39.34
Other		92.86	0.95	-	-	93.81
Disputed Dues - MSME		-	-	-	-	-
Disputed Dues - Other		-	-	-	-	-
Total		126.90	6.25	-	-	133.15

Trade payable Ageing as Outstanding for following period from due date of payment

Particulars	(Rs. in lakhs)					
	31st March, 2024	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
Micro, small and medium enterprises (MSME)		48.31	-	-	-	48.31
Other		15.90	-	-	-	15.90
Disputed Dues - MSME		-	-	-	-	-
Disputed Dues - Other		-	-	-	-	-
Total		64.21	-	-	-	64.21

Trade payable Ageing as Outstanding for following period from due date of payment

Particulars	(Rs. in lakhs)					
	31st March, 2023	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
Micro, small and medium enterprises (MSME)		28.06	-	-	-	28.06
Other		37.40	43.36	21.80	-	102.56
Disputed Dues - MSME		-	-	-	-	-
Disputed Dues - Other		-	-	-	-	-
Total		65.46	43.36	21.80	-	130.62

31st March, 2022

Particulars	(Rs. in lakhs)					
	31st March, 2022	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
Micro, small and medium enterprises (MSME)		24.64	-	-	-	24.64
Other		124.43	58.94	-	-	183.37
Disputed Dues - MSME		-	-	-	-	-
Disputed Dues - Other		-	-	-	-	-
Total		149.07	58.94	-	-	208.01

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- X

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2025	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Statutory Dues:				
GST Payable	-	-	53.66	17.20
TDS Payable	79.86	66.23	22.37	9.73
ESIC Payable	0.46	0.56	0.40	0.44
Profession Tax Payable	1.79	2.34	2.05	0.84
Provident Fund Payable	5.14	3.73	1.69	2.20
Other Payables	124.76	104.58	297.57	462.01
Advances from Customers	5.53	2.37	75.31	82.28
Total	217.53	179.81	453.05	574.70

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statements should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XI

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Provision for Taxation	426.51	407.04	172.45	141.94
Provision for CSR	11.80	20.67	46.83	33.79
Provision for Employment Benefits	-	-	-	-
Liability	0.70	0.51	6.24	0.20
Total	439.01	428.22	219.52	175.93

Notes:

- Provision for Income Tax have been adjusted against the Advance Tax, TDS & FCS Receivables, if any.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XII

RECONCILIATION OF RESTATED TANGIBLE ASSETS

As at September, 2024

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2024	Additions	Disposals	Balance as at September 30, 2024	Balance as at April 1, 2024	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at September 30, 2024	Balance as at September 30, 2024	Balance as at March 31, 2024
Land	935.21	249.12	100.11	1,084.22	-	-	-	-	1,084.22	935.21
Buildings	205.67	-	-	205.67	54.95	7.16	-	62.11	143.56	150.72
Plant and Equipment	14.47	-	-	14.47	8.40	0.58	-	8.98	5.49	6.08
Furniture and Fixtures	219.30	-	-	219.30	115.28	13.47	-	128.75	91.55	101.01
Office Equipment	73.62	2.05	-	75.67	62.32	2.41	-	64.75	10.92	11.31
Computers	43.95	17.88	-	61.83	30.46	8.72	-	39.18	22.65	13.49
Vehicles	306.86	-	-	306.86	163.91	22.32	-	186.23	120.63	142.96
Total	1,799.88	269.05	100.11	1,968.02	435.32	54.69	-	490.00	1,478.02	1,363.78

Intangibles

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2023	Additions	Disposals	Balance as at September 30, 2024	Balance as at April 1, 2023	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at September 30, 2024	Balance as at September 30, 2024	Balance as at March 31, 2024
(a) Computer Software	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand Total	1,799.88	269.05	100.11	1,968.02	435.32	54.69	-	490.00	1,478.02	1,363.78

Previous year 2023-24

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2023	Additions	Disposals	Balance as at March 31, 2024	Balance as at April 1, 2023	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2024	Balance as at March 31, 2024	Balance as at March 31, 2023
Land	961.88	234.20	246.87	935.21	-	-	-	-	935.21	961.88
Buildings	199.88	5.79	-	205.67	39.74	15.21	-	54.95	150.72	160.14
Plant and Equipment	14.47	-	-	14.47	6.96	1.44	-	8.40	6.08	7.52
Furniture and Fixtures	188.46	31.83	-	219.29	86.38	28.91	-	115.28	101.01	102.09
Office Equipment	71.24	2.38	-	73.62	54.43	7.88	-	62.32	11.31	16.81
Computers	32.45	11.50	-	43.95	21.97	8.49	-	30.46	13.49	10.48
Vehicles	161.20	148.52	2.85	306.86	120.89	43.02	-	163.91	142.96	40.31
Total	1,629.58	419.22	249.72	1,799.07	330.37	104.95	-	435.32	1,363.77	1,299.23

Intangibles

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2023	Additions	Disposals	Balance as at March 31, 2024	Balance as at April 1, 2023	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2024	Balance as at March 31, 2024	Balance as at March 31, 2023
(a) Computer Software	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand Total	1,629.58	419.22	249.72	1,799.07	330.37	104.95	-	435.32	1,363.77	1,299.23

Previous year 2022-23

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2022	Additions	Disposals	Balance as at March 31, 2023	Balance as at April 1, 2022	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2023	Balance as at March 31, 2023	Balance as at March 31, 2022
Land	1,085.31	9.07	132.50	961.88	-	-	-	-	961.88	1,085.31
Buildings	167.10	32.79	-	199.88	25.69	14.05	-	39.74	160.14	141.41
Plant and Equipment	14.47	-	-	14.47	5.17	1.78	-	6.96	7.52	9.30
Furniture and Fixtures	135.38	53.08	-	188.46	57.55	28.83	-	86.38	101.01	77.83
Office Equipment	68.61	2.63	-	71.24	42.34	12.09	-	54.43	16.81	26.27
Computers	24.07	8.37	-	32.45	16.58	5.39	-	21.97	10.48	7.49
Vehicles	161.20	-	-	161.20	102.59	18.30	-	120.89	40.31	58.61
Total	1,656.14	105.94	132.50	1,629.58	249.92	80.45	-	330.37	1,299.22	1,406.22

Intangibles

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2022	Additions	Disposals	Balance as at March 31, 2023	Balance as at April 1, 2022	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2023	Balance as at March 31, 2023	Balance as at March 31, 2022
(a) Computer Software	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand Total	1,656.14	105.94	132.50	1,629.58	249.92	80.45	-	330.37	1,299.22	1,406.22

Previous year 2021-22

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2021	Additions	Disposals	Balance as at March 31, 2022	Balance as at April 1, 2021	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2022	Balance as at March 31, 2022	Balance as at March 31, 2021
Land	744.59	484.33	143.61	1,085.31	-	-	-	-	1,085.31	744.59
Buildings	148.41	18.68	-	167.10	12.62	13.07	-	25.69	141.41	135.79
Plant and Equipment	13.04	0.87	-	14.47	3.09	2.08	-	5.17	9.30	10.51
Furniture and Fixtures	148.60	26.69	-	175.38	39.46	18.09	-	57.55	77.83	69.23
Office Equipment	51.17	17.44	-	68.61	26.62	15.72	-	42.34	26.27	24.55
Computers	20.60	3.47	-	24.07	16.19	4.19	-	16.58	7.49	4.41
Vehicles	144.37	16.83	-	161.20	79.75	22.84	-	102.59	58.61	64.62
Total	1,231.43	568.31	143.61	1,656.14	177.73	72.19	-	249.92	1,406.23	1,053.70

Intangibles

(Rs. in lakhs)

Particulars	Gross block				Accumulated depreciation				Net block	Net block
	Balance as at April 1, 2021	Additions	Disposals	Balance as at March 31, 2022	Balance as at April 1, 2021	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2022	Balance as at March 31, 2022	Balance as at March 31, 2021
(a) Computer Software	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand Total	1,231.43	568.31	143.61	1,656.14	177.73	72.19	-	249.92	1,406.23	1,053.70

ANNEXURE- XIII

DETAILS OF DEFERRED TAX LIABILITIES (NET) AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
<u>Tax effect of items constituting Deferred tax liabilities</u>				
On difference between book balance and tax balance of property, plant and equipment	-	-	-	-
<u>Tax effects of items Constituting Deferred Tax Asset</u>				
On difference between book balance and tax balance of property, plant and equipment	11.42	20.16	24.89	19.52
Unabsorbed tax losses & Depreciation	-	-	-	-
Provision for doubtful trade receivables	-	-	-	-
Disallowances u/s 40(a)(ia), 43B, 40(A)(7) of the Income Tax Act, 1961	0.59	0.64	0.63	1.44
	12.01	20.80	25.52	20.96
Net deferred tax asset / (liability)	12.01	20.80	25.52	20.96

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XIV

DETAILS OF LONG TERM LOANS AND ADVANCES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Security Deposits	34.25	34.25	30.09	27.09
Other Loans and Advances	551.13	677.07	892.45	820.36
Total	585.38	711.32	922.54	847.45

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XV

DETAILS OF NON-CURRENT INVESTMENTS AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Franklin India Prima Fund	0.30			
WhiteOak Capital- Multi Cap Fund	0.60			
Motilal Oswal Small Cap Fund	0.60	-	-	-
Total	1.50	-	-	-

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XVI

DETAILS OF INVENTORIES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Raw Materials	-	-	-	-
Semi Finished Goods	-	-	-	-
Finished Goods (includes in transit)	-	-	-	-
Total	-	-	-	-

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XVII

DETAILS OF TRADE RECEIVABLES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
(Unsecured, considered good unless otherwise stated)				
(a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment				
Considered good	864.17	506.38	34.26	8.31
Considered doubtful	-	-	-	-
	864.17	506.38	34.26	8.31
Less: Provision for doubtful trade receivables	-	-	-	-
	864.17	506.38	34.26	8.31
(b) Other Trade receivables	-	-	-	-
Total	864.17	506.38	34.26	8.31

Notes: Trade Receivable Ageing Schedule

(Rs. in lakhs)

Particulars	Less than 6 Months	6 Months to 1 year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
30th September, 2024						
(a) Undisputed Trade receivables- Considered good	827.61	36.56	-	-	-	864.17
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables- Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	827.61	36.56	-	-	-	864.17
31st March, 2024						
(a) Undisputed Trade receivables- Considered good	506.38	-	-	-	-	506.38
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables- Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	506.38	-	-	-	-	506.38
31st March, 2023						
(a) Undisputed Trade receivables- Considered good	30.45	-	-	-	3.81	34.26
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables- Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	30.45	-	-	-	3.81	34.26
31st March, 2022						
(a) Undisputed Trade receivables- Considered good	4.50	-	-	-	3.81	8.31
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables- Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	4.50	-	-	-	3.81	8.31

Notes:

- As per the view of the management of the company there is no doubtful debt & hence provision for doubtful debt has not been made.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XVIII

DETAILS OF CASH & CASH EQUIVALENTS AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
A. Cash and cash equivalents				
(a) Cash on hand	183.64	205.24	91.66	6.65
(b) Balances with banks				
(i) In current accounts	357.54	499.41	231.64	147.73
Total - Cash and cash equivalents (A)	540.58	704.65	323.30	154.38
B. Other bank balances				
(i) In other deposit accounts				
- original maturity more than 3 months	1,330.46	890.51	583.40	822.73
Total - Other bank balances (B)	1,330.46	890.51	583.40	822.73
Total	1,871.04	1,595.17	906.70	977.11

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XIX

DETAILS OF SHORT TERM LOANS AND ADVANCES AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
(Unsecured, considered good unless otherwise stated)				
Loans to employees	1.00	0.91	0.58	0.98
Loans and advances to related parties			199.13	171.75
Advance Income Tax (Net of Provision for Taxes)		69.00	54.85	4.12
Balance with statutory/government authorities				
-GST Receivable	109.93	18.32		
-TDS Receivable	4.54	23.92	27.21	110.54
-Income Tax Refund Receivable	4.51			
Others Receivable	13.78		14.52	10.80
Total	133.76	113.15	296.30	298.20

Notes:

- No Securities have been taken by the company against the advances given to the suppliers.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XX

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

Particulars	As at	As at	As at	As at
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Advance to Creditors	165.47	100.26	114.22	35.56
Prepaid Expenses	93.51	2.69	5.66	10.82
Other Current Asset	11.50	17.98	20.88	6.87
Total	270.48	120.92	140.76	53.25

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXI

DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Revenue from Sale of Services	1,795.53	3,488.88	1,958.28	1,834.41
Total	1,795.53	3,488.88	1,958.28	1,834.41

Revenue from Sale of Services

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Domestic Sales	381.42	1,060.43	834.47	832.84
Foreign Sales	1414.11	2,428.45	1,123.81	1,001.57
Total	1,795.53	3,488.88	1,958.28	1,834.41

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXII

DETAILS OF OTHER INCOME AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Discount and Rebates	2.55	0.86	37.92	13.45
Interest Income	43.92	55.82	78.60	51.88
Profit on Sale of Plot	49.89	81.13		
Rent Received	15.29	32.24	24.82	22.96
Processing Fees	12.50	47.86		
Miscellaneous Income	-	0.25		8.84
Net Gain on Foreign Currency transaction and translation	5.14		62.98	
Total	129.28	218.15	204.34	97.13

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXIII

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Inventory at the beginning of the year	-	-	-	-
Add : Purchases	-	-	-	-
Add : Direct Expenses	-	-	-	-
Less : Inventory at the end of the year	-	-	-	-
Cost of material Consumed	-	-	-	-

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXIV

DETAILS OF CHANGE IN INVENTORIES OF WIP & FINISHED GOODS AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Inventories at the end of the year				
- Semi Finished Goods	-	-	-	-
- Finished Goods	-	-	-	-
Inventories at the beginning of the year				
- Semi Finished Goods	-	-	-	-
- Finished Goods	-	-	-	-
Net (increase)/decrease	-	-	-	-

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE-XXV

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Salaries and wages	244.14	538.19	386.24	314.21
Contribution to provident and other funds	5.20	11.77	7.45	2.24
Contribution to ESIC	1.15	3.14	3.05	4.11
Managerial Remuneration	234.00	287.64	220.06	123.00
Gratuity Expenses	2.34	2.54	2.52	5.72
Staff welfare expenses	2.47	3.12	11.99	20.72
Total	489.30	846.40	631.31	470.00

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXVI

DETAILS OF FINANCE COST AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Bank Charges	2.05	6.51	3.27	6.48
Interest expense on:				
- Borrowings	8.69	19.46	40.35	24.53
Total	10.74	25.97	43.62	31.01

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXVII

DETAILS OF OTHER EXPENSES AS RESTATED

Particulars	For the year ended September 30, 2024	Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2022
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Accounting Charges	-	-	-	0.30
Audit Fees	-	0.60	0.60	0.60
Building Repair & Maintenance	1.85	7.19	0.15	4.48
Computer, Networking & Software Expenses	3.72	7.26	18.01	3.66
Consultation Charges	0.07	11.84	2.84	32.69
Charity & Donation	0.12	-	0.03	-
Electricity Expenses	16.07	23.24	21.85	23.73
ESI Penalty	-	-	-	0.79
Exchange Rate Difference	-	12.62	-	29.93
Fees & Taxes	0.11	20.46	1.43	0.44
Insurance	7.52	10.74	8.57	5.22
Interest on TDS/GST Late Fees	2.09	4.36	1.36	0.41
Loss on Sale of Plot	-	-	32.50	4.80
Legal and Professional Expenses	37.31	27.63	13.27	8.62
Miscellaneous Expenses	-	-	-	0.75
News Paper & Magazines	-	-	-	0.12
Office Expenses	1.81	9.85	5.08	15.36
Postage & Courier	0.07	0.32	0.40	0.37
Printing & Stationery	0.99	3.93	9.16	3.03
Property Tax	-	1.83	1.20	0.42
Rent	41.47	74.96	84.17	45.73
Repair & Maintenance	5.70	7.29	8.59	3.39
Security Expenses	1.61	9.95	13.96	7.12
Student Fees & Other Expenses	11.30	19.63	87.23	50.34
Telephone/Internet Expenses	5.53	9.80	10.37	13.65
Tour & Travelling Expenses	42.19	82.80	13.81	39.36
Water & Sewerage	0.08	1.07	1.64	2.10
Advertisement Expense	162.23	415.34	261.35	397.88
Business Promotion	1.91	5.69	2.11	3.25
Commission/Incentive	288.20	362.23	125.93	110.33
Seminar Expenses	7.24	18.48	20.59	6.71
Car Expenses	2.94	4.29	1.07	3.42
Prior Period Expenses	-	16.37	32.76	0.52
CSR Expenses	-	11.80	13.04	14.54
Total	642.14	1,181.55	793.08	834.07

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXVIII

RESTATED STANDALONE STATEMENT OF FINANCIAL RATIO

Sr. No.	Ratios	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
1	Current Assets	3,139.45	2,335.62	1,378.02	1,336.87
	Current Liabilities	988.50	700.40	895.74	1,250.98
	Current Ratio	3.18	3.33	1.54	1.07
	Variation	-4.76%	116.76%	-43.96%	
	Reason	Due to increase in Current Assets in comparison to the previous period.			
2	Total Debt: Borrowings	198.81	73.69	250.62	527.34
	Equity	4,215.44	3,675.31	2,563.49	2,120.01
	Debt-Equity Ratio	0.05	0.02	0.10	0.25
	Variance	135.22%	-79.49%	-60.70%	
	Reason	Due to increase in borrowings during the period in comparison to previous period.			
3	Earnings Available for Debt Service	605.55	1,242.75	567.55	496.73
	Debt Service	209.55	99.66	294.24	538.35
	Debt Service Coverage Ratio	2.89	12.47	1.93	0.89
	Variance	-76.83%	546.49%	116.81%	
	Reason	Due to increase in borrowings during the period in comparison to previous period.			
4	Net Profit After taxes	540.12	1,111.83	443.48	393.53
	Average Shareholders Equity	3,915.38	3,119.40	2,341.75	1,922.75
	Return on Equity (ROE)*	13.69%	35.64%	18.94%	20.47%
	Variance	-61.59%	88.21%	-7.47%	
	Reason	Due to decrease in the Profit after taxes in the stub period as compared to previous year.			
5	Cost of Goods Sold	-	-	-	-
	Average Inventory	-	-	-	-
	Inventory Turnover Ratio*	-	-	-	-
	Variation	-	-	-	-
	Reason	Since the company does not have any Inventory, the said ratio is not applicable.			
6	Net Sales	1,795.53	3,488.88	1,958.28	1,834.41
	Average Accounts Receivable	685.28	270.32	21.29	10.43
	Trade Receivables Turnover Ratio*	2.62	12.91	92.00	175.88
	Variation	-79.70%	-85.97%	-47.69%	
	Reason	Due to increase in Average Accounts Receivable for the current period as compared to the previous period.			
7	Net Purchases	-	-	-	-
	Average Accounts Payables	-	-	-	-
	Trade Payables Turnover Ratio*	-	-	-	-
	Variation	-	-	-	-
	Reason	Since the company does not have any net purchases, the said ratio is not applicable.			
8	Revenue	1,795.53	3,488.88	1,958.28	1,834.41
	Working capital	2,150.95	1,635.22	-482.28	85.89
	Net Capital Turnover Ratio	0.83	2.13	4.06	21.36
	Variation	-60.88%	-47.45%	-80.99%	
	Reason	Due to increase in working capital as compared to the previous period.			
9	Profit After Tax	540.12	1,111.83	443.48	393.53
	Revenue	1,795.53	3,488.88	1,958.28	1,834.41
	Net Profit Ratio	30.08%	31.87%	22.65%	21.45%
	Variation	-5.61%	-40.72%	5.56%	
	Reason	Due to decrease in Profit after Tax in the stub period as compared to the previous period.			
10	Profit before interest and tax	738.69	1,574.13	657.78	555.28
	Capital Employed	4,414.25	3,749.00	2,814.11	2,647.35
	Return on Capital employed (ROCE)	16.73%	41.99%	23.37%	20.97%
	Variation	-60.15%	79.63%	14.44%	
	Reason	Due to decrease in Profit before interest and tax during the stub period and subsequent increase in capital employed in comparison to the previous period.			
11	Return on investment	The company has not received any return on Non-current investment during the period.			

The definitions of ratio / formulas used for actual computation are as follows:

- 1) Current Ratio = Current Assets/Current Liabilities
- 2) Debt Equity Ratio = Total Debt / Shareholders Equity
- 3) Debt Service Coverage Ratio = Earning available for Debt Service / Debt Service
- 4) Return on Equity (ROE) = Net Profit after taxes / Average Shareholders Equity
- 5) Inventory Turnover Ratio = Cost of goods sold / Average Inventory
- 6) Trade Receivables Turnover Ratio = Revenue from Operation / Average account receivable
- 7) Trade Payables Turnover Ratio = Cost of Material Consumed/ Average Trade Payables
- 8) Net Capital Turnover Ratio = Revenue from Operations / Working capital
- 9) Net Profit Ratio = Profit After Tax / Revenue from Operation
- 10) Return on Capital employed (ROCE) = Profit before interest and tax / (Networth + Total Debt)
- 11) Return on Investment = Net Gain on Sale of Investment / Cost of Investment

ANNEXURE- XXIX

DETAILS OF RELATED PARTIES TRANSACTIONS AS RESTATED

(a) Directors & Key Managerial Personnel (KMP):

Jasmeet Singh Bhatia	Managing Director
Richa Arora	Whole-time Director
Charanchit Kaur	Company Secretary
Digvijay	Chief Financial Officer (CFO)
Anur Kumar Sharma	Non-Executive Director (Appointed w.e.f. 02nd May, 2024)
Manu Sharma	Independent Director
Tanujit Singh Bhatia	Independent Director

(b) Promoters & their Relatives having control:

Jasmeet Singh Bhatia	Managing Director
Richa Arora	Whole-time Director

(c) Companies over which Directors have significant influence or control:

Om Student Visas Private Limited

(d) Other entities over which there is significant control:

Guru Nanak Realtors
(Mr. Jasmeet Singh Bhatia Resigned as a Partner w.e.f. 09th April, 2024)

B. Details of related party transactions during the year:

(Rs. In Lakhs)

Nature of Transaction	Name of Related Party	Relationship	Ended on September 30, 2024	Ended on March 31, 2024	Ended on March 31, 2023	Ended on March 31, 2022
Director's Remuneration	- Jasmeet Singh Bhatia	Managing Director	150.00	183.12	141.36	80.00
	- Richa Arora	Whole-time Director	84.00	104.52	78.70	43.00
Salary Expense	- Digvijay	Chief Financial Officer (CFO)	2.70	4.22	3.66	2.52
	- Charanchit Kaur	Company Secretary	0.85	-	-	-
Reimbursement of Expenses	- Jasmeet Singh Bhatia	Managing Director	86.56	-	-	-
Remuneration Advanced	- Jasmeet Singh Bhatia	Managing Director	-	164.03	154.40	101.08
	Opening Balance		-	-	-	-
	Add: Advance paid during the Year		-	141.79	25.06	102.70
	Less: Remuneration accrued & reimbursements during the year		-	305.81	15.45	49.30
	Closing Balance		-	-	164.03	154.40
	- Richa Arora	Whole-time Director	-	33.80	16.05	-
	Opening Balance		-	-	-	-
	Add: Advance paid during the Year		-	24.09	17.75	16.05
	Less: Remuneration accrued & reimbursements during the year		-	57.89	-	-
	Closing Balance		-	-	33.80	16.05
Loan Advanced	- Om Student Visa Pvt. Ltd.	Companies over which KMP's have significant influence or control	-	-	-	-
	Opening Balance		-	1.30	1.30	1.10
	Add: Loan Advanced During the Year		-	-	-	0.40
	Less: Repayment Received During the year		-	1.30	-	0.20
	Closing Balance		-	-	1.30	1.30
	- Guru Nanak Realtor	Entities over which KMP's have significant influence or control (Mr. Jasmeet Singh Bhatia Resigned as a Partner w.e.f. 09th April, 2024)		-	-	-
	Opening Balance		90.00	90.00	-	-
	Add: Loan Advanced During the Year		-	-	100.00	-
	Less: Repayment Received During the year		-	-	100.00	-
	Closing Balance		90.00	90.00	90.00	-

ANNEXURE- XXX

RESTATED STATEMENT OF CAPITALIZATION AS AT 30th September, 2024

(Rs. in lakhs)

Particulars	Pre Issue
Borrowings	
Short-Term Borrowings (A)	198.81
Long-Term Borrowings (B)	-
Total Borrowings (C)	198.81
Shareholder's Fund (Equity)	
Share Capital	1501.00
Reserve & Surplus	2714.44
Total Shareholder's Fund (D)	4215.44
Long-Term Borrowings/ Equity (B/D)	0.00
Total Borrowings/ Equity (C/D)	0.05

Notes:

Company.

2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXXI

STATEMENT OF TAX SHELTER AS RESTATED

(Rs. in lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Profit before tax, as restated (A)	727.95	1,548.16	614.16	524.27
Normal Corporate Tax Rate (%)	27.82%	27.82%	27.82%	27.82%
Minimum Alternate Tax Rate (%)	16.69%	16.69%	16.69%	16.69%
As per Section 115BAA Rate (%)	25.17%	25.17%	25.17%	25.17%
Adjustments:				
Permanent Differences				
<i>Expenses disallowed under Income Tax Act, 1961</i>				
Gratuity Provision	2.34	2.54	2.52	5.72
Other disallowance including u/s 36 & 37		(81.13)	35.06	1.01
Other disallowance including u/s 40 (a) (ia)			3.33	
Total Permanent Differences (B)	2.34	(78.59)	40.92	6.73
Income considered separately (C)	(109.09)	(103.43)	(103.43)	(72.44)
Timing Differences				
Depreciation as per Books	54.69	104.95	80.45	72.19
Depreciation as per Income Tax Act	39.51	79.93	59.10	54.46
Other disallowances including under section 43B				0.37
Total Timing Differences (D)	15.18	25.02	21.35	18.10
Net adjustments (E) = (B+C+D)	(91.57)	(157.00)	(41.16)	(47.62)
Tax expenses/(saving) thereon on net adjustment	(23.05)	(39.52)	(10.36)	(11.99)
Income from Capital Gains (I)	32.08	55.62		
Income from other sources (G)	43.92	93.76	95.98	65.55
Income from House Property (H)	10.70			
Exempt Income/ Non-Taxable (I)				
Income/ (Loss) (A+E+F+G+H-I)	723.08	1,540.54	668.98	542.21
Brought Forward Less Set Off				
- Ordinary Business Loss & Unabsorbed Depreciation				
Deductions under Chapter-VIA				
Taxable income/(loss)	723.08	1,540.54	668.98	542.21
Tax as per Normal Provisions	196.82	425.83	186.11	150.84
Tax as per Section 115BAA	178.51	386.48	168.38	136.47
Income as per MAT	727.95	1,548.16	614.16	524.27
Taxable Income/(Loss) as per MAT	727.95	1,548.16	614.16	524.27
Tax as per MAT	121.49	258.39	102.50	87.50
Tax Paid as per-	Section 115BAA	Section 115BAA	Section 115BAA	Section 115BAA

ANNEXURE- XXXII

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Contingent liabilities	NIL	NIL	NIL	NIL

ANNEXURE- XXXIII

OTHER FINANCIAL INFORMATION AS RESTATED

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Restated PAT as per statement of Profit & Loss (For Basic EPS Purpose) (A)	540.12	1,111.83	443.48	393.53
Add: Depreciation	54.69	104.95	80.45	72.19
Add: Finance Cost	10.74	25.97	43.62	31.01
Add: Income Tax/ Deferred Tax	187.83	436.33	170.68	130.73
Less: Other Income	129.28	218.15	204.34	97.13
Restated Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)	664.10	1,460.93	533.89	530.33
EBITDA Margin (%)	36.99%	41.87%	27.26%	28.91%
Number of Equity Shares at the end of the period (B)	1,50,10,000	1,50,10,000	10,000	10,000
Number of Equity Shares considering Bonus Impact (C) (Post Bonus after restated period with retrospective effect)	1,50,10,000	1,50,10,000	1,50,10,000	1,50,10,000
Net Worth, as restated (D)	4,215.44	3,675.31	2,563.49	2,120.01
Earnings per Share				
Restated Basic EPS (Before Bonus) (A/B)	3.60	7.41	4,434.80	3,935.30
Restated Basic EPS (After Bonus) (A/C)	3.60	7.41	2.95	2.62
Return on Net Worth (%) (A/D)	12.81%	30.25%	17.30%	18.56%
Net Assets value per Equity Share (Before Bonus) (D/B)	28.08	24.49	25,634.90	21,200.10
Net Assets value per Equity Share (After Bonus) (D/C)	28.08	24.49	17.08	14.12

The definitions of ratio / formulas used for actual computation are as follows:

- Restated EBITDA=Restated PAT+Depreciation+Finance cost+Income tax-other income
- EBITDA Margin=EBITDA/REVENUE FROM OPERATION
- Restated Basic EPS (Before Bonus) (A/B)=Restated PAT/No of shares at the end of period
- Restated Basic EPS (After Bonus) (A/C)=Restated PAT/No of shares after bonus
- Return on Net Worth (%) (A/D)=Restated PAT/No of shares after bonus
- Net Assets value per Equity Share (Before Bonus) (D/B)=Net worth restated/No of equity shares at the end of the Period
- Net Assets value per Equity Share (After Bonus) (D/C)=Net worth restated/No of equity shares after Bonus Impact

ANNEXURE- XXXIV

Notes to the Standalone Restated Financial Statements:

I. Long Term Employee Benefits [AS-15]- Defined Benefits Plans:

Accounting Standard (AS)- 15 issued by ICAI is mandatory. The Company has accounted for Long Term employee benefits based on Actuarial Valuation report.

Assumption used by Actuarial for Gratuity Provision

Particulars	For the period ended on			
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Discount Rate	7.00% per annum	7.25% per annum	7.5% per annum	7.25% per annum
Salary Growth Rate	5.00% per annum	5.00% per annum	5.00% per annum	5.00% per annum
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14	IALM 2012-14
Expected rate of return	-	-	-	-
Withdrawal rate	10% per annum	10% per annum	10% per annum	10% per annum
Normal Retirement Age	58 Years	58 Years	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26*Salary*Past Service (Yr.)	15/26*Salary*Past Service (Yr.)	15/26*Salary*Past Service (Yr.)	15/26*Salary*Past Service (Yr.)
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20,00,000	20,00,000	20,00,000	20,00,000

(Source: Based on Valuation report Mr. Ashok Kumar Garg (Fellow Member of Institute of Actuaries of India -00057))

ANNEXURE- XXXIV

II. Details on derivative instruments and unhedged foreign currency exposures

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
The year-end foreign currency exposures that have been hedged by a derivative instrument	NIL	NIL	NIL	NIL
The year-end foreign currency exposures that have not been hedged by a derivative instrument or otherwise	NIL	NIL	NIL	NIL

III. Income and Expenditure in Foreign Currency
i. Income earned in foreign currency (accrual basis)

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Sales of Services	1,414.11	2,428.45	1,123.81	1,001.57
Total	1,414.11	2,428.45	1,123.81	1,001.57

ii. Expenditure incurred in foreign currency (accrual basis)

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Processing Fees	31.59	273.13	285.31	157.15
Total	31.59	273.13	285.31	157.15

IV. Segment Information

The Company operates in a single reportable segment which is governed by same set of risks and returns, thus the reporting requirements under Accounting Standard 17 'Operating Segments' have not been presented in the financial statements.

V. Restated Standalone Statement of Earnings per Equity Share

Particulars	(Rs. in lakhs)			
	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Before Exceptional Items				
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (Rs. in Lakhs)	540.12	1,111.83	443.48	393.53
2. Weighted Average number of equity shares used as denominator for calculating EPS (Pre-Bonus)	1,50,10,000	1,50,10,000	10,000	10,000
3. Weighted Average number of equity shares used as denominator for calculating EPS (Post-Bonus)	1,50,10,000	1,50,10,000	1,50,10,000	1,50,10,000
4. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share) (Pre-Bonus)	3.60	7.41	4,434.86	3,935.30
5. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share) (Post-Bonus)	3.60	7.41	2.95	2.62

VI. Details of CSR

(Rs. in lakhs)

Particulars	For the period ended on			
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
1. Amount Required to be spent during the period			11.80	13.04
2. Amount of expenditure incurred			37.95	
3. Shortfall at the end of the period	1.43	1.43	13.04	14.54
4. Total of previous years shortfall	1.43	1.43	27.58	
5. Reasons for shortfall		Earlier the board decided to adopt Govt. parks and schools for development as part of Corporate Social Responsibility activity. However, due to certain reason the company was not able to finalise the Govt. Projects and hence, dropped the idea of doing social work directly. The Board then decided to Deposit the suspend amount into Prime Minister Relief Fund as a part of compliance of CSR.	The board decided to adopt Govt. parks and schools for development as part of Corporate Social Responsibility activity, but the same could not finalised during the current financial year.	The board decided to adopt Govt. parks and schools for development as part of Corporate Social Responsibility activity, but the same could not finalised during the current financial year.
6. Nature of CSR Activities		Prime Minister's National Relief Fund!		

VII. Additional regulatory information

(a) Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the period ended on September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022.

(b) Compliance with approved scheme of arrangements

The Company is not engaged in any scheme of arrangements.

(c) Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency during the year ended September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(d) Undisclosed income

During the Periods, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(e) Compliance with numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the period ended on September 30, 2024, March 31, 2024, March 31, 2023 and March 31, 2022.

(f) Whistleblower Complaint

The Company has not received any whistleblower complaint during the year. No frauds had been noticed by or reported to the Company.

(g) Utilisation of borrowed funds and share premium

During the year, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries."

(h) There are no proceedings initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(i) The Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.

VIII. Material Regroupings:

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities, Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

IX. Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue as on September, 2024, March 31, 2024, March 31, 2023 and March 31, 2022 to Micro, Small and Medium Enterprises on account of principal amount together with interest, aggregate to Nil.

X. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

XI. Re-grouping/re-classification of amounts

The figures have been grouped and classified wherever they were necessary.

XII. Pending Litigations

1. There are outstanding demands of Rs. 26,10,410/- related to TDS defaults appearing on the TRACES portal as on date of preparation of the Restated Financial Statements. The defaults mainly relates to the short payment and short deduction of TDS, interest under section 201 and late filing fees under section 234E of Income Tax Act, 1961. The Income Tax Authorities has issued communication notices in this regard and the Authorities may at any time issue recovery notices in which event the same shall become payable.

2. (a). For the Financial Year 2022-23, there is outstanding demand of Rs. 31,93,611/- raised by the Income Tax Authorities under section 143(1)(a) of the Income Tax Act, 1961. The Company has disputed the said demand and is currently pending.

However, as per details available on the Income Tax Portal, the amount of Rs. 29,29,920/- in addition to an interest of Rs. 2,63,691/- is payable by the company.

(b). For the Financial Year 2018-19, there is outstanding Demand of Rs. 59,20,760/- raised by the Income Tax Authorities under section 143(1)(a) of the Income Tax Act, 1961. The Company has disputed the said demand and is currently pending. However, as per details available on the Income Tax Portal, the amount of Rs. 59,20,760/- is payable by the company.

XIII. Deferred Tax Asset / Liability: [AS-22]

The company has created Deferred Tax Asset / Liability as required by Accounting Standard (AS)-22.