HIMALAYAN HELI SERVICES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	HIMALAYAN HELI SERVICES LIMITED	
Corporate identity number	U63040DL1998PLC094836	
Permanent account number of entity	AAACH7948D	
Address of registered office of company	104, FIRST FLOOR M G BHAWAN-1, 7, LOCAL SHOPPING CENTRE, MADANGIR, South Delhi, NEW DELHI, Delhi, India, 110062	
Type of industry	Commercial and Industrial	
Registration date	06/07/1998	
Category/sub-category of company	Company limited by shares and Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	112	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/07/2024	
Period covered by financial statements	12	
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	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	www.himalayanheli.com.	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table] ..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8802
Description of product or service category	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT
Turnover of product or service category	11,484.86
Highest turnover contributing product or service (ITC 8 digit) code	88021100
Description of product or service	HELICOPTERS OF AN UNLADEN
Turnover of highest contributing product or service	11,484.86

[400400] Disclosures - Directors report

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

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	HARSH	TSERING
Middle name of director	VARDHAN	WANGCHUK
Last name of director	SHARMA	SHAMSHU
Designation of director	Whole-time director	Whole-time director
Director identification number of director	00052879	00052931
Date of signing board report	06/09/2024	06/09/2024

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**
Name of related party	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED
Nature of related party relationship	Holding company	Holding company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED
Nature of related party relationship	Holding company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Transportation Charges	Rent paid
Duration of material contracts/arrangements/transactions with related party	Ongoing	Ongoing
Dates of approval of material contracts/arrangements/transactions with related party by board	06/09/2024	06/09/2024
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year, the Company has not transferred any amount to General Reserves.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (6) [See below]
Disclosures in director’s responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	06/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The provisions of section 149(6) for appointment of Independent Directors are not applicable to the Company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (12) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (16) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (18) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (19) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (20) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	There is no such order impacting the Company’s operations.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (21) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (22) [See below]
Number of meetings of board	10

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR’S REPORT

Dear Members,
Your directors are pleased to present this 26 th Annual Report of Himalayan Heli Services Private Limited (“the Company”) along with the Audited Financial Statements of the Company for the financial year ended 31 st March 2024.
FINANCIAL PERFORMANCE OF THE COMPANY

The Company’s financial performance for the financial year ended 31 st March 2024, as compared to the previous financial year ended 31 st March 2023 is summarized below:

Particulars	FY 2023-24 (Amount in Lakhs)	FY 2022-23 (Amount in Lakhs)
Revenue from Operations	11,484.86	9,827.09
Other Income	20.95	61.59
Total Income	11,505.81	9,888.68
Employee Benefit Expenses	1,895.08	1,904.34
Other Expenses	7,985.61	6,878.98
Total Expenses	9,880.69	8,783.32
EBIDTA	1,625.12	1,105.36
Finance Cost	343.04	274.70
Depreciation and Amortization Expense	493.49	391.48
Profit Before Tax	788.58	439.18
Current Tax	37.86	-
Deferred tax	75.61	107.51
Profit for the Period	675.11	331.67

FINANCIAL PERFORMANCE

During financial year 2023-24 (FY’24), your Company has shown an increase in total revenue of INR 1655.77 (In Lakhs) as against INR 3763.48 (In Lakh) in the financial year 2022-23 (FY23). The Company has earned a net profit of INR 675.11 as compared to a profit of INR 331.67 in the previous year.

BUSINESS OVERVIEW AND THE STATE OF AFFAIRS

The Company specializes in promoting, organizing, and managing a wide range of tourism activities. Our offers include independent and guided tours, adventure excursions, safaris, conferences, meetings, and various group travel arrangements. We also provide unique experiences such as heli-skiing tours and operating air shuttle and helicopter services at popular pilgrimage sites, including Mata Vaishno Devi, Amarnath Yatra, Kedarnath Yatra, Machail Mata Yatra, and other notable destinations.

The Board wish to inform that, the Members of your Company has passed Special resolution for adoption of new set of Memorandum of Association and Article of Association in an Extra-Ordinary General Meeting held after conclusion of FY 2023-24 i.e. 25 th July, 2024 to ensure uniformity and Compliance in accordance with the provisions of the Companies Act, 2013.

In order to expand the business of the Company and gain the confidence of the public, the Members of your Company has also passed special resolution for changing the status from Private Limited Company to Public Limited Company. This is Subject to the approval of the necessary regulatory authorities and in compliance with the provisions of the Companies Act, 2013.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your directors are optimistic about Company's business and hopeful for better performance with increased revenue in next year. There was no change in the business of the Company.

ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the draft Annual Return as on March 31, 2024 on its website atwww.himalayanheli.com .

NUMBER OF MEETINGS OF THE BOARD

During the financial year under review, 10 (Ten) Board Meetings were held. The intervening gap between consecutive meetings was not more than one hundred and twenty (120) days as prescribed by the Companies Act, 2013 and applicable provisions.

DIRECTORS' RESPONSIBILITY STATEMENT

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

That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

That the Directors had selected such accounting policies and applied them consistently, and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period:
That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

The annual financial statements for the year ended March 31, 2024 are prepared on a going concern basis;

The internal financial controls to be followed by the Company and that such systems are adequate and are operating effectively; and

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

STATUTORY AUDITORS

Pursuant to Section 139 of the Companies Act, 2013 and rules framed there under, M/s A.V. Ravindranath & Co. (Chartered Accountants) FRN: 017483N were appointed as statutory auditors of the company, whose tenure will be expired in the ensuing Annual General Meeting.

Pursuant to Section 139 of the Companies Act, 2013 and rules framed there under, M/s. Kapish Jain & Associates, Chartered Accountants (Firm No. 022743N), were recommended to appoint as Statutory Auditors of the Company for a period of 5 (Five) consecutive years from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting to be held for the financial year 2028-29 .

The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks or disclaimer.

DETAILS OF FRAUD AS PER AUDITOR'S REPORT

No fraud has been reported in the auditor's report by the auditors of the Company under Section 143(12) of the Companies Act, 2013.

BOARD'S COMMENT ON THE AUDITORS' REPORT

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

CHANGE IN THE NATURE OF BUSINESS:

During the financial year under review, there was no change in the nature of the business carried out by the Company. The Company carried out the same business as mentioned in the Memorandum of Association of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Composition of the Board of Directors

During the year under review, there were no changes to the composition of the Board of directors. As on March 31, 2024, the Company has four Directors. The composition of the Board of Directors is as under:

Name of the Director/ KMP	Designation/Change in Designation
Mr. Harsh Vardhan Sharma	Whole-time Director
Mr. Tsering Wangchuk Shamshu	Whole-time Director
Mr. Stanzin losal Shamshu	Executive Director
Mr. Shreyansh Sharma	Executive Director

Induction, Re-Appointment and Resignation

During the reporting period, no changes took place in the composition of the Board of Directors of the Company.

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

The provisions of section 149(6) of the Companies Act, 2013, pertaining to the appointment of Independent Directors, do not apply to the Company during the financial year under review. Thus, Section 134(3)(d) of the Companies Act 2013 is not applicable to the company during the financial year under review.

Formal Annual Evaluation

Being a Private Company, the requirement of making formal annual evaluations by the board of directors under section 134(3)(p) of the Companies Act, 2013 is not applicable to the Company, during the financial year under review.

AUDIT COMMITTEE

Since the provisions of section 177 of the Companies Act, 2013 read with Companies (Meetings of its Board and its Power) Rules, 2014 are not applicable on the Company, the Company is not required to constitute an Audit Committee

NOMINATION AND REMUNERATION COMMITTEE

As a private company, the provisions of Section 178 of the Companies Act, 2013 are not applicable. Therefore, the disclosure requirements under Section 134(3)(e) of the Act do not apply to the company for the financial year under review.

STAKEHOLDER RELATIONSHIP COMMITTEE

As a private company, the provisions of Section 178 of the Companies Act, 2013 are not applicable. Therefore, the disclosure requirements under Section 134(3)(e) of the Act do not apply to the company for the financial year under review.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

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

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

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

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

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

TRANSFER TO RESERVE

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

DIVIDEND

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

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

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

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

The Board wish to inform that, the following material changes take place in the Extra-ordinary general meeting of Member held on 25 th July, 2024 i.e. after the conclusion of the Financial Year 2023-24

The Members of your Company has passed Special Resolution for adoption of new set of Memorandum of Association and Article of Association to ensure uniformity and Compliance in accordance with the provisions of the Companies Act, 2013.

In order to expand the business of the Company and gain the confidence of the public, the Members of your Company has also passed special resolution for changing the status from Private Limited Company to Public Limited Company. This is Subject to the approval of the necessary regulatory authorities and in compliance with the provisions of the Companies Act, 2013.

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

SHARE CAPITAL

Authorized Share Capital

During the financial year under review the Authorized Share Capital of the Company stands at INR 10,00,00,000/- (Rupees Ten Crore only) as on March 31, 2024.

Issue of Equity Shares with or without differential rights

During the year under review, the Company has not issued any type of Equity Shares with or without differential rights. Thus, there is no change in the Paid-Up Equity Share Capital of the Company.

Issue of Sweat Equity Shares

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

Issue of Employee Stock Options

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

DEMATERIALIZATION

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

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

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

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

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

THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There is no such order impacting the Company’s operations.

CORPORATE SOCIAL RESPONSIBILITY

During the financial year under review, the Company is not required to spend the expenditure as prescribed in Section 135 of the Companies Act, 2013. However, the provisions of Section 135 of the Act are now applicable as the profits are the company are higher than the limit as prescribed under the said Act.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

As on March 31, 2024, the Company does not have any Subsidiary Company, Joint Venture or Associate Company. Further, the Company have one Holding Company i.e., “World Expeditions (India) Private Limited”.

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

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

DEPOSITS

The Company, being a private limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable. However, the Company has an outstanding amount of loan from its directors of Rs. 37,00,000 (Rupees Thirty-Seven Lakh only) as on 31.03.2024.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

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

Your directors are of the view that there are adequate policies and procedures in place in the Company to ensure:
The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and
Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company’s assets that could have a material impact on the financial statements.

SECRETARIAL AUDITOR

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

INTERNAL AUDIT

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

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

SECRETARIAL STANDARDS

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

MANAGERIAL REMUNERATION

Being a Private Company, the provisions of Section 197 of the Companies Act, 2013 read the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company, during the financial year under review.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Your Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at Workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (‘PoSH Act’) and Rules framed thereunder. All employees (including trainees, apprentices and probationers) of the Company at all its locations are covered in this policy. During the year under review, no complaints were received under the policy for prevention, prohibition & redressal of sexual harassment of women at workplace.

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

The provisions of section 149(6) for appointment of Independent Directors are not applicable to the Company.

PARTICULARS OF EMPLOYEES

Being a Private Company, the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the disclosure of particulars of employee is not applicable to the Company.

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

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

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

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

ACKNOWLEDGMENTS

The Directors thank the Company’s employees, customers, vendors, investors and academic partners for their continuous support. The Directors also thank the Government of India, Governments of various states in India, Governments of various countries and concerned Government departments and agencies for their co-operation. The Directors appreciate and value the contribution made by every member of the HHS family.
For and on behalf of the Board
Himalayan Heli Services Private Limited

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

September 06, 2024
New Delhi

ANNEXURE- 1
FORM-AOC-2

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

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

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

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

Name of the related party	Nature of Relationship	Nature of Contract/ Arrangement	Duration of the Contract	Date of Approval by the Board	Amount paid as advance
World Expeditions (India) Private Limited	Holding Company	Transportation Charges	Ongoing		-
World Expeditions (India) Private Limited	Holding Company	Rent paid	Ongoing		-

For and on behalf of the Board
Himalayan Heli Services Private Limited

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

September 06, 2024
New Delhi

ANNEXURE-2

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

(A) Conservation of energy-
(i) The steps taken or impact on conservation of energy: Nil.
(ii) The steps taken by the company for utilizing alternate sources of energy: NIL
(iii) The capital investment on energy conservation equipment: NIL
(B) Technology absorption-
(i) The efforts made towards technology absorption: NIL
(ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NIL
(iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-: NIL
(iv) The expenditure incurred on Research and Development: NIL
(C) Foreign exchange earnings and Outgoings:
The Company has foreign exchange expenditure of INR 3544.08 (In Lakhs) during 2023-2024 as compared to the foreign exchange expenditure of INR 2,503.40 (In Lakhs) in the previous year, 2022-2023. Further the Company earned foreign exchange of INR 2.19 (In Lakhs) during 2023-24 as compared to foreign exchange earning of Rs. 389.59 (In Lakhs) in the previous year 2022-23.
For and on behalf of the Board
Himalayan Heli Services Private Limited

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

September 06 th , 2024
New Delhi

Textual information (2)

Description of state of companies affair

The Company specializes in promoting, organizing, and managing a wide range of tourism activities. Our offers include independent and guided tours, adventure excursions, safaris, conferences, meetings, and various group travel arrangements. We also provide unique experiences such as heli-skiing tours and operating air shuttle and helicopter services at popular pilgrimage sites, including Mata Vaishno Devi, Amarnath Yatra, Kedarnath Yatra, Machail Mata Yatra, and other notable destinations. The Board wish to inform that, the Members of your Company has passed Special resolution for adoption of new set of Memorandum of Association and Article of Association in an Extra-Ordinary General Meeting held after conclusion of FY 2023-24 i.e. 25th July, 2024 to ensure uniformity and Compliance in accordance with the provisions of the Companies Act, 2013. In order to expand the business of the Company and gain the confidence of the public, the Members of your Company has also passed special resolution for changing the status from Private Limited Company to Public Limited Company. This is Subject to the approval of the necessary regulatory authorities and in compliance with the provisions of the Companies Act, 2013.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

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

Textual information (4)

Details regarding energy conservation

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as “Annexure- 2”. ANNEXURE-2 Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 forming part of the Report of the Directors (A) Conservation of energy- (i) The steps taken or impact on conservation of energy: Nil. (ii) The steps taken by the company for utilizing alternate sources of energy: NIL (iii) The capital investment on energy conservation equipment: NIL

Textual information (5)

Details regarding technology absorption

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as “Annexure- 2”. ANNEXURE-2 Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 forming part of the Report of the Directors (B) Technology absorption- (i) The efforts made towards technology absorption: NIL (ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NIL (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-: NIL (iv) The expenditure incurred on Research and Development: NIL

Textual information (6)

Details regarding foreign exchange earnings and outgo

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as “Annexure- 2”. ANNEXURE-2 Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 forming part of the Report of the Directors (C) Foreign exchange earnings and Outgoings: The Company has foreign exchange expenditure of INR 3544.08 (In Lakhs) during 2023-2024 as compared to the foreign exchange expenditure of INR 2,503.40 (In Lakhs) in the previous year, 2022-2023. Further the Company earned foreign exchange of INR 2.19 (In Lakhs) during 2023-24 as compared to foreign exchange earning of Rs. 389.59 (In Lakhs) in the previous year 2022-23.

Textual information (7)

Disclosures in director’s responsibility statement

Pursuant to the provisions of Section 134 (3)(c) and 134(5) of the Act, your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them, state and confirm: (i)That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; (ii)That the Directors had selected such accounting policies and applied them consistently, and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period: (iii)That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (iv)The annual financial statements for the year ended March 31, 2024 are prepared on a going concern basis; (v)The internal financial controls to be followed by the Company and that such systems are adequate and are operating effectively; and (vi)The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (8)

Details of material changes and commitment occurred during period affecting financial position of company

The Board wish to inform that, the following material changes take place in the Extra-ordinary general meeting of Member held on 25th July, 2024 i.e. after the conclusion of the Financial Year 2023-24 i.The Members of your Company has passed Special Resolution for adoption of new set of Memorandum of Association and Article of Association to ensure uniformity and Compliance in accordance with the provisions of the Companies Act, 2013. ii.In order to expand the business of the Company and gain the confidence of the public, the Members of your Company has also passed special resolution for changing the status from Private Limited Company to Public Limited Company. This is Subject to the approval of the necessary regulatory authorities and in compliance with the provisions of the Companies Act, 2013. iii.The Members of your Company have passed ordinary resolution to increase Authorized Share Capital of the Company to INR 18,00,00,000/- (Rupees Eighteen Crore only) divided into (One Crore Eighty Lakh) Equity Share of Rs. 10 each (Rupees Ten only) subject to the approval of necessary regulatory authorities.

Textual information (9)

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

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

Textual information (10)

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

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

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

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

ANNEXURE- 1
FORM-AOC-2

Form for Disclosure of particulars of contracts/arrangements entered by the company with Related Parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain length transaction under third proviso thereto.
1. Details of contracts or arrangements or transactions not on an Arm's length basis.

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

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

Name of the related party	Nature of Relationship	Nature of Contract/ Arrangement	Duration of the Contract	Date of Approval by the Board	Amount paid as advance
World Expeditions (India) Private Limited	Holding Company	Transportation Charges	Ongoing		-
World Expeditions (India) Private Limited	Holding Company	Rent paid	Ongoing		-

Textual information (11)

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

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the draft Annual Return as on March 31, 2024 on its website at www.himalayanheli.com

Textual information (12)

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

NOMINATION AND REMUNERATION COMMITTEE

As a private company, the provisions of Section 178 of the Companies Act, 2013 are not applicable. Therefore, the disclosure requirements under Section 134(3)(e) of the Act do not apply to the company for the financial year under review.

STAKEHOLDER RELATIONSHIP COMMITTEE

As a private company, the provisions of Section 178 of the Companies Act, 2013 are not applicable. Therefore, the disclosure requirements under Section 134(3)(e) of the Act do not apply to the company for the financial year under review.

Textual information (13)

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

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

Textual information (14)

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

During the financial year under review, the Company is not required to spend the expenditure as prescribed in Section 135 of the Companies Act, 2013. However, the provisions of Section 135 of the Act are now applicable as the profits are the company are higher than the limit as prescribed under the said Act.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL PERFORMANCE OF THE COMPANY

The Company’s financial performance for the financial year ended 31 st March 2024, as compared to the previous financial year ended 31 st March 2023 is summarized below:

Particulars	FY 2023-24 (Amount in Lakhs)	FY 2022-23 (Amount in Lakhs)
Revenue from Operations	11,484.86	9,827.09
Other Income	20.95	61.59
Total Income	11,505.81	9,888.68
Employee Benefit Expenses	1,895.08	1,904.34
Other Expenses	7,985.61	6,878.98
Total Expenses	9,880.69	8,783.32
EBIDTA	1,625.12	1,105.36
Finance Cost	343.04	274.70
Depreciation and Amortization Expense	493.49	391.48
Profit Before Tax	788.58	439.18
Current Tax	37.86	-
Deferred tax	75.61	107.51
Profit for the Period	675.11	331.67

Textual information (16)

Disclosure of change in nature of business [Text Block]

Your directors are optimistic about Company’s business and hopeful for better performance with increased revenue in next year. There was no change in the business of the Company

Textual information (17)

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

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

Textual information (18)

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

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

As on March 31, 2024, the Company does not have any Subsidiary Company, Joint Venture or Associate Company. Further, the Company have one Holding Company i.e., “World Expeditions (India) Private Limited”.

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

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

Textual information (19)

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

The Company, being a private limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable. However, the Company has an outstanding amount of loan from its directors of Rs. 37,00,000 (Rupees Thirty-Seven Lakh only) as on 31.03.2024.

Textual information (20)

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

The Company, being a private limited company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable. However, the Company has an outstanding amount of loan from its directors of Rs. 37,00,000 (Rupees Thirty-Seven Lakh only) as on 31.03.2024.

Textual information (21)

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

Internal financial controls of the Company are commensurate with the nature and size of business operations.
Your directors are of the view that there are adequate policies and procedures in place in the Company to ensure:
The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and
Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company’s assets that could have a material impact on the financial statements.

Textual information (22)

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

Being a Private Company, the provisions of Section 197 of the Companies Act, 2013 read the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company, during the financial year under review.

[400200] Disclosures - Auditors report

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (23) [See below]	
Disclosure in auditors report relating to inventories		Textual information (24) [See below]
Disclosure in auditors report relating to loans		Textual information (25) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		iv.The Company has neither made any investments nor given any loans, guarantee and security covered under Section 185 and 186 of the Act during the year under audit
Disclosure in auditors report relating to deposits accepted		v.The Company has not accepted any deposits or amounts which are deemed to be deposits during the year and hence paragraph 3 (v) of the Order is not applicable to the Company
Disclosure in auditors report relating to maintenance of cost records		vi.The Central Government has not prescribed the maintenance of cost records under Sub-Section (1) of Section 148 of the Companies Act, 2013 for the services of the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (27) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		x.(a) The Company has not raised any money by way of any initial public offer or further public offer (including debt instrument) during the year. Hence clause 3(x)(a) of the Order is not applicable.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		Textual information (28) [See below]
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		xii.The Company is not a Nidhi Company. Hence clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties		Textual information (29) [See below]

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (30) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		xv.During the year, the Company has not entered into any non-cash transactions with Directors or person connected with him. Hence, clause 3(xv) of the Order is not applicable to the Company.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (31) [See below]

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A . V . RAVINDRANATH & CO.
Name of auditor signing report	ANAKARA VADAKATH RAVINDRANATH
Firms registration number of audit firm	017483N
Membership number of auditor	017876
Address of auditors	25, ANAND LOK, N E W DELHI-110049 PHONES: 26257267, 26256042, 26251969
Permanent account number of auditor or auditor's firm	AAGPR6301K
SRN of form ADT-1	R04041562
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

	01/04/2023 to 31/03/2024
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (32) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (23)

Disclosure in auditors report relating to fixed assets

i.In respect of the Company's Property, Plant and Equipment and Intangible Assets: (a) The Company has maintained proper “records showing full particulars, including quantitative details and situation of Property, Plant and Equipments. (b) The Properties, Plant and Equipments have been physically verified by the management at reasonable interval and no material discrepancies were identified on such verification. (c) Based on the our examination, we report that, the company does not own/hold any immovable property as at the balance sheet date, hence to that extent paragraph 3(ii)(c) of the Order is not applicable. (d) The Company has not revalued its Property, Plant and Equipment during the year. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

Textual information (24)

Disclosure in auditors report relating to inventories

ii.In respect of the Company's Inventory (a) There is no inventory held by the Company, hence, paragraph 3(ii) (a) of the Order is not applicable to Company. (b) The Company has not been sanctioned any working capital limits in excess of Rs. 5 crores, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets. Hence, paragraph 3 (ii)(b) of the Order is not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to loans

iii.The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

Textual information (26)

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

(a) According to the records examined by us, the Company is generally regular in depositing with appropriate authorities, the undisputed statutory dues in respect of Income Tax, Service Tax, GST and any other statutory dues applicable to it.
(b) According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as on the last date of the financial year for a period of more than six months from the date they became payable.

Textual information (27)

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

ix.(a) According to information and explanation and as verified from the books of accounts, the company has not defaulted in repayment of loan or interest thereon. (b) The Company has not been declared wilful defaulter by any bank or financial institution or other lender. (c) According to the information and explanation given to us, the term loans were applied for the purpose for the purpose for which loan was obtained. (d) According to the information and explanations given to us, and the procedure performed by us, and on an overall examination of the financial statement of the company, we report that no funds raised on short term basis have been used for long term purpose by the company. (e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence clause 3(ix)(f) of the Order is not applicable

Textual information (28)

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

xi.(a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c) The Company has not received any whistle blower complaints during the year.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

xiii.As explained to us and as per the records of the company, in our opinion the transactions with the related parties are in Compliance with Section 188 of the Companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard. The provisions of Section 177 of the Act are not applicable to the Company.

Textual information (30)

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

X(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible). Hence clause 3(x)(b) of the Order is not applicable.

Textual information (31)

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

xvi.(a) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934, Hence clause 3(xvi)(a) of the Order is not applicable. (b) The Company is not conducting any Non Banking Financial or Housing Finance activities. Hence clause 3(xvi)(b) of the Order is not applicable. (c) In our opinion, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Hence, clause 3(xvi)(c) of the Order is not applicable. (d) As per information and explanations given to us, there is no Core investment Company in the Group. Hence clause 3(xvi)(d) of the Order is not applicable.

Textual information (32)

Disclosure in auditor’s report explanatory [Text Block]

A.V. RAVINDRANATH & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR’S REPORT
TO THE MEMBERS OF
HIMALAYAN HELI SERVICES PRIVATE LIMITED

Report on the Audit of the Financial Statements for the year ended 31st March, 2024

Opinion
We have audited the accompanying financial statements of Himalayan Heli Services Private Limited (“the Company") which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2024, the Profit (financial performance), and its cash flows for the year ended on that date.

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

Key Audit Matters
Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

Responsibility of Management for the Financial Statements
The Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the Financial Statements, the management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors is also responsible for overseeing the company’s financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our responsibility is to express an opinion on the financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As a 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, 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.

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.

Report on Other Legal and Regulatory Requirements

1.The requirement by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of 143(11) of the Act we give in "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable to the company.

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

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

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

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

D.In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standard) Rules, 2015 as amended;

E.On the basis of the written representations received from the directors as on March 31, 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

F.With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial control with reference to standalone financial statements.

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

i.The Company does not have any pending litigations which would impact its financial position;

ii.The Company did not have any long-term contracts and had no derivative contract for which there were any material foreseeable losses;

ii.There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

iv.(a) The Management has represented that, to the best of its 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 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b)The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstance, nothing has come to our notice that has caused us to believe that the representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

d)The Company has not declared any dividend during the year

e)Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As the proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ending 31st March 2024.

for A.V. RAVINDRANATH & CO.
CHARTERED ACCOUNTANTS
(FRN : 017483N)

A.V. RAVINDRANATH
PROPRIETOR
M.No : 017876

Place: New Delhi
Date: 25-07-2024
UDIN: 24017876BKFGOH4851

A.V. RAVINDRANATH & CO.

ANNEXURE-A TO INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date on the accounts of HIMALAYAN HELI SERVICES PRIVATE LIMITED for the year ended 31st March, 2024)
In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) The Company has maintained proper "records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.
(b) The Properties, Plant and Equipments have been physically verified by the management at reasonable interval and no material discrepancies were identified on such verification.
(c) Based on the our examination, we report that, the company does not own/hold any immovable property as at the balance sheet date, hence to that extent paragraph 3(ii)(c) of the Order is not applicable.
(d) The Company has not revalued its Property, Plant and Equipment during the year.
(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

In respect of the Company's Inventory

(a) There is no inventory held by the Company, hence, paragraph 3(ii) (a) of the Order is not applicable to Company.
(b) The Company has not been sanctioned any working capital limits in excess of Rs. 5 crores, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets. Hence, paragraph 3 (ii)(b) of the Order is not applicable to the Company.

The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

The Company has neither made any investments nor given any loans, guarantee and security covered under Section 185 and 186 of the Act during the year under audit.

The Company has not accepted any deposits or amounts which are deemed to be deposits during the year and hence paragraph 3 (v) of the Order is not applicable to the Company.

The Central Government has not prescribed the maintenance of cost records under Sub-Section (1) of Section 148 of the Companies Act, 2013 for the services of the Company.

(a) According to the records examined by us, the Company is generally regular in depositing with appropriate authorities, the undisputed statutory dues in respect of Income Tax, Service Tax, GST and any other statutory dues applicable to it.
(b) According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as on the last date of the financial year for a period of more than six months from the date they became payable.

There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

A.V. RAVINDRANATH & CO.

(a) According to information and explanation and as verified from the books of accounts, the company has not defaulted in repayment of loan or interest thereon.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanation given to us, the term loans were applied for the purpose for the purpose for which loan was obtained.

(d) According to the information and explanations given to us, and the procedure performed by us, and on an overall examination of the financial statement of the company, we report that no funds raised on short term basis have been used for long term purpose by the company.

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence clause 3(ix)(f) of the Order is not applicable.

(a) The Company has not raised any money by way of any initial public offer or further public offer (including debt instrument) during the year. Hence clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible). Hence clause 3(x)(b) of the Order is not applicable.

(a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) The Company has not received any whistle blower complaints during the year.

The Company is not a Nidhi Company. Hence clause 3(xii) of the Order is not applicable to the Company.

As explained to us and as per the records of the company, in our opinion the transactions with the related parties are in Compliance with Section 188 of the Companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard. The provisions of Section 177 of the Act are not applicable to the Company.

In respect of Internal Audit, the Company is not required to have an internal audit system in terms of section 138(1) of the Companies Act, 2013, and hence clause 3(xiv) of the Order is not applicable to the Company.

During the year, the Company has not entered into any non-cash transactions with Directors or person connected with him. Hence, clause 3(xv) of the Order is not applicable to the Company.

(a) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934, Hence clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not conducting any Non Banking Financial or Housing Finance activities. Hence clause 3(xvi)(b) of the Order is not applicable.

(c) In our opinion, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Hence, clause 3(xvi)(c) of the Order is not applicable.

(d) As per information and explanations given to us, there is no Core investment Company in the Group. Hence clause 3(xvi)(d) of the Order is not applicable.

A.V. RAVINDRANATH & CO.

The Company is generally profit making and has not incurred cash loss in current financial year and during the immediately preceding financial year.

There has been no resignation of the statutory auditors of the Company during the year.

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which caused us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

In respect of Corporate Social Responsibility (CSR), provisions of Section 135 of the Act are not applicable during the year. Accordingly, clause 3(xx)(b) of the Order are not applicable for the year.

A.V. RAVINDRANATH & CO.

for A.V. RAVINDRANATH & CO.
CHARTERED ACCOUNTANTS
(FRN : 017483N)

A.V. RAVINDRANATH
PROPRIETOR
M.No : 017876

Place : New Delhi
Date : 25-07-2024

UDIN : 24017876BKFGOH4851

A.V. RAVINDRANATH & CO.

ANNEXURE ‘B’ TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF M/S HIMALAYAN HELI SERVICES PRIVATE LIMITED

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

We have audited the internal financial controls over financial reporting of M/s Himalayan Heli Services Private Limited (‘the Company’) as of 31st March 2024 in conjunction with ouraudit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls
The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our
audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's 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 I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

A.V. RAVINDRANATH & CO.

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

Opinion
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such

internal financial controls over financial reporting were operating effectively as at 31st March 2024.

for A.V. RAVINDRANATH & CO.
CHARTERED ACCOUNTANTS
(FRN : 017483N)

A.V. RAVINDRANATH
PROPRIETOR
M.No : 017876

Place : New Delhi
Date : 25-07-2024
UDIN : 24017876BKFGOH4851

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,000	1,000	
Reserves and surplus	1,210.99	535.88	
Total shareholders' funds	2,210.99	1,535.88	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,093.04	1,139.55	
Deferred tax liabilities (net)	(A) 114.87	(B) 39.26	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	1,207.91	1,178.81	
Current liabilities [Abstract]			
Short-term borrowings	915.71	670.92	
Trade payables	(C) 451.76	(D) 452.55	
Other current liabilities	964.55	1,206.32	
Short-term provisions	49.59	0	
Total current liabilities	2,381.61	2,329.79	
Total equity and liabilities	5,800.51	5,044.48	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,391.18	2,659.45	2,105.25
Intangible assets	0	0	
Total fixed assets	3,391.18	2,659.45	
Non-current investments	0	0	
Long-term loans and advances	0	0	
Other non-current assets	688.92	569.52	
Total non-current assets	4,080.1	3,228.97	
Current assets [Abstract]			
Current investments	0	0	
Inventories	291.17	233.8	
Trade receivables	62.19	229.99	
Cash and bank balances	380.27	406.22	
Short-term loans and advances	986.78	945.5	
Total current assets	1,720.41	1,815.51	
Total assets	5,800.51	5,044.48	

Footnotes

(A)

9. Deferred Tax Assets / (Liabilities)	
Deferred Tax Assets	
MAT Credit Entitlement	389.11
Un-absorbed Business Loss & Depreciation	-
Less :	
Deferred Tax Liabilities	
-On excess of wdv of Fixed assets as per	
per Companies Act over wdv as per Income Tax Act	503.99
	(114.87)

(B)

9. Deferred Tax Assets / (Liabilities)	
Deferred Tax Assets	
MAT Credit Entitlement	291.24
Un-absorbed Business Loss & Depreciation	110.37
Less :	
Deferred Tax Liabilities	
-On excess of wdv of Fixed assets as per	
per Companies Act over wdv as per Income Tax Act	440.87
	(39.26)

(C)

5. Trade Payables

	Outstanding for following period from due date of Payments				
	less than 1 year	1-2 year	2-3 year	> than 3 year	Total
AS AT 31/03/2024					
i) MSME	-	-	-	-	-
iI) OTHERS	417.49	9.46	2.35	22.46	
iII) Disputed Dues-MSME	-	-	-	-	-
iv) Disputed Dues-OTHERS	-	-	-	-	-
	417.49	9.46	2.35	22.46	451.76

(D)

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

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] ..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HARSH	TSERING
Middle name of director	VARDHAN	WANGCHUK
Last name of director	SHARMA	SHAMSHU
Designation of director	Whole-time director	Whole-time director
Director identification number of director	00052879	00052931
Date of signing of financial statements by director	25/07/2024	25/07/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 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	788.58	439.18	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	493.49	391.48	
Other adjustments to reconcile profit (loss)	0	-44.46	
Total adjustments to profit (loss)	493.49	347.02	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-57.37	166.13	
Adjustments for decrease (increase) in trade receivables	167.8	430.27	
Adjustments for increase (decrease) in trade payables	-0.79	-467.83	
Adjustments for increase (decrease) in other current liabilities	(A) -347.29	(B) -193.1	
Total adjustments for working capital	-237.65	-64.53	
Total adjustments for reconcile profit (loss)	255.84	282.49	
Net cash flows from (used in) operations	1,044.42	721.67	
Interest paid	18.37	8.3	
Interest received	343.04	274.7	
Income taxes paid (refund)	21.91	-52.74	
Net cash flows from (used in) operating activities before extraordinary items	1,347.18	1,040.81	
Net cash flows from (used in) operating activities	1,347.18	1,040.81	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	0	49.5	
Purchase of tangible assets	1,225.21	950.72	
Interest received	18.37	8.31	
Other inflows (outflows) of cash	-119.41	-5.42	
Net cash flows from (used in) investing activities before extraordinary items	-1,326.25	-898.33	
Net cash flows from (used in) investing activities	-1,326.25	-898.33	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	296.16	105.54	
Interest paid	343.04	274.7	
Net cash flows from (used in) financing activities before extraordinary items	-46.88	-169.16	
Net cash flows from (used in) financing activities	-46.88	-169.16	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-25.95	-26.68	
Net increase (decrease) in cash and cash equivalents	-25.95	-26.68	
Cash and cash equivalents cash flow statement at end of period	380.27	406.22	432.91

Footnotes

(A)

Increase/(decrease) in Other Current Liabilities	(241.77)
Decrease/(increase) in Short-term loans and advances	(105.52)

(B)

Increase/(decrease) in Other Current Liabilities	480.56
Decrease/(increase) in Short-term loans and advances	(673.66)

[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 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	1,000	1,000		1,000
Number of shares issued	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares issued	1,000	1,000		1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000	1,000		1,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Total value of shares subscribed	1,000	1,000		1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares called	1,000	1,000		1,000
Value of shares paid-up	1,000	1,000		1,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	1,000	1,000		1,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Disclosure of classes of share capital [Table] ..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares authorised	1,000		1,000	1,000
Number of shares issued	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares issued	1,000		1,000	1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000		1,000	1,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Total value of shares subscribed	1,000		1,000	1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares called	1,000		1,000	1,000
Value of shares paid-up	1,000		1,000	1,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,000	1,000	1,000	1,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table] ..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,000

Disclosure of shareholding more than five per cent in company [Table] ..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity shares	Equity shares
Name of shareholder	WORLD EXPENDITIONS (INDIA) PRIVATE LTD	WORLD EXPENDITIONS (INDIA) PRIVATE LTD
CIN of shareholder	U74899DL1987PTC028720	U74899DL1987PTC028720
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 99.998	[shares] 99.998
Percentage of shareholding in company	100.00%	99.998%

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table] ..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	675.11	331.67		675.11
Other additions to reserves	0	0		0
Total additions to reserves	675.11	331.67		675.11
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	675.11	331.67		675.11
Reserves at end of period	1,210.99	535.88	204.2	1,210.99

Statement of changes in reserves [Table] ..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	331.67	
Other additions to reserves	0	
Total additions to reserves	331.67	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	331.67	
Reserves at end of period	535.88	204.2

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,093.04	1,139.55	1,093.04	1,139.55
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,093.04	1,139.55	1,093.04	1,139.55
Nature of security [Abstract]				
Nature of security			Textual information (33) [See below]	Textual information (34) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	915.71	670.92	915.71	670.92
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(4)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	915.71	670.92
Nature of security [Abstract]		
Nature of security	Current maturities of long-term borrowings(Note-3)-915.71	Current maturities of long-term borrowings(Note-3)-915.71
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Textual information (33)

Nature of security

Term Loan- From Banks State Bank of India (Secured by hypothecation of Helicopter, gurantee of directors and Holding company) 583.06 Less: - Current maturities of long term borrowings 331.88 251.18 State Bank of India - (Secured by hypothecation of Car and 15.50 personal guarantee of directors) - Less: - Current maturities of long term borrowings 2.31 13.18 HDFC Bank - (Secured by hypothecation of Car and 5.14 personal guarantee of directors) - Less: - Current maturities of long term borrowings 1.61 3.53 Standard Chartered Bank - (Secured by personal guarantee of directors) 69.70 Less: - Current maturities of long term borrowings 23.51 46.18 Yes Bank - (Secured by personal guarantee of directors) 68.22 Less: - Current maturities of long term borrowings 22.47 45.76 Deutsche Bank - (Secured by personal guarantee of directors) - Less: - Current maturities of long term borrowings - - - Kotak Mahindra Bank - (Secured by personal guarantee of directors) 68.40 Less: - Current maturities of long term borrowings 22.23 46.17 - RBL Bank Ltd. - (Secured by personal guarantee of directors) 15.45 Less: - Current maturities of long term borrowings 8.78 6.67 ICICI Bank Ltd. - - (Secured by personal guarantee of directors) 91.65 Less: - Current maturities of long term borrowings 30.05 61.60 Indusind Bank Loan - (Secured by personal guarantee of directors) 42.70 Less: - Current maturities of long term borrowings 24.28 18.41 Axis Bank Ltd - (Secured by personal guarantee of directors) 71.90 Less: - Current maturities of long term borrowings 28.44 43.46 IDFC First Bank Ltd. - - (Secured by personal guarantee of directors) 61.30 Less: - Current maturities of long term borrowings 33.25 28.04 FBL FEDRAL BANK FINANCIAL SERVICE LTD - - (Secured by personal guarantee of directors) 29.57 Less: - Current maturities of long term borrowings 8.59 20.98 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year SBM Bank (Secured by personal guarantee of directors) 27.33 Less: - Current maturities of long term borrowings 8.87 18.45 - Term Loan- From Others - (Secured by personal guarantee of directors) - - Burlington Finance Ltd. Less: - Current maturities of long term borrowings - - - Inter Commerce Pvt. Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - - - Protium Finance Ltd 48.66 Less: - Current maturities of long term borrowings 17.69 30.97 - - B.P. Securities (I) Pvt. Ltd. Less: - Current maturities of long term borrowings - - - - Digvijay Exim Pvt. Ltd. - Less: - Current maturities of long term borrowings - - - Rattanindia Finance Ltd. - Less: - Current maturities of long term borrowings - - - - Aditya Birla Finance Ltd 68.30 Less: - Current maturities of long term borrowings 22.34 45.96 - - Clix Capital Services Pvt. Ltd. 27.53 Less: - Current maturities of long term borrowings 22.32 5.21 - - OXYZO Financial Services Pvt. Ltd. 85.00 Less: - Current maturities of long term borrowings 38.92 46.08 - - Fullerton India Credit Co. Ltd. 42.81 Less: - Current maturities of long term borrowings 24.34 18.48 - - Bajaj Finance Ltd - Less: - Current maturities of long term borrowings - - - Shriram City Union Finance Ltd. 37.53 Less: - Current maturities of long term borrowings 16.33 21.20 - - Godrej Finance Ltd. 37.19 Less: - Current maturities of long term borrowings 12.08 25.11 India Infoline Finance Ltd 45.31 Less: - Current maturities of long term borrowings 13.97 31.34 - - United Petro Finance Ltd. - Less: - Current maturities of long term borrowings - - - - Tata Capital Financial Services Ltd. 68.02 Less: - Current maturities of long term borrowings 22.58 45.44 - - Magma Fincorp Ltd. 3.72 Less: - Current maturities of long term borrowings 3.72 - - - L & T Finance Ltd. 45.53 30.64 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Current Year Growth Protium Finance Ltd. - Less: - Current maturities of long term borrowings - - - HERO FINCORP LIMITED 27.96 Less: - Current maturities of long term borrowings 11.29 M16.67 - - Kisetsu Saison Finance India Pvt Ltd 45.55 Less: - Current maturities of long term borrowings 14.87 30.68 - Money Wise Finaniserv 19.03 Less: - Current maturities of long term borrowings 12.93 6.11 - Neo Growth Application No-1207960 30.62 Less: - Current maturities of long term borrowings 22.19 8.43 - Poonawala Finance Corp. Ltd 8.83 Less: - Current maturities of long term borrowings 4.71 4.12 - Ugro Capital Ltd 1024204 48.90 Less: - Current maturities of long term borrowings 14.15 34.76 - Unity Small Finance A/C NO- 38.24 Less: - Current maturities of long term borrowings 16.56 21.68 Bajaj Finserve Ltd. 43.11 Less: - Current maturities of long term borrowings 13.55 29.57 Term Loan- From Related Parties From Directors of the Company 37.00 Less: Current maturities of Long Term Borrowings - 37.00 Total Long Term Borrowings Outstanding 2,008.75 Less: Total Current maturities of Long Term Borrowings 915.71 1,093.04

Textual information (34)

Nature of security

Term Loan- From Banks State Bank of India (Secured by hypothecation of Helicopter, gurantee of directors and Holding company) Previous Year Less: - Current maturities of long term borrowings State Bank of India - (Secured by hypothecation of Car and personal guarantee of directors) Less: - Current maturities of long term borrowings 2.13 HDFC Bank - (Secured by hypothecation of Car and personal guarantee of directors) - Less: - Current maturities of long term borrowings - Standard Chartered Bank - (Secured by personal guarantee of directors) 14.58 Less: - Current maturities of long term borrowings 14.58 - Yes Bank - - (Secured by personal guarantee of directors) 36.55 Less: - Current maturities of long term borrowings 17.24 19.31 Deutsche Bank - (Secured by personal guarantee of directors) 6.84 Less: - Current maturities of long term borrowings 6.84 - Kotak Mahindra Bank - - (Secured by personal guarantee of directors) 1.84 Less: - Current maturities of long term borrowings 1.84 - RBL Bank Ltd. - - (Secured by personal guarantee of directors) 22.75 Less: - Current maturities of long term borrowings 7.30 15.45 ICICI Bank Ltd. - - (Secured by personal guarantee of directors) 45.55 Less: - Current maturities of long term borrowings 14.86 30.68 Indusind Bank Loan - - (Secured by personal guarantee of directors) - Less: - Current maturities of long term borrowings - - Axis Bank Ltd - - (Secured by personal guarantee of directors) 43.70 Less: - Current maturities of long term borrowings 19.60 24.10 IDFC First Bank Ltd. - - (Secured by personal guarantee of directors) 44.61 Less: - Current maturities of long term borrowings 24.94 19.67 FBL FEDRAL BANK FINANCIAL SERVICE LTD - - (Secured by personal guarantee of directors) 21.17 Less: - Current maturities of long term borrowings 15.42 5.75 HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Previous Year SBM Bank (Secured by personal guarantee of directors) Less: - Current maturities of long term borrowings Term Loan- From Others (Secured by personal guarantee of directors) - Burlington Finance Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - Inter Commerce Pvt. Ltd. 100.00 Less: - Current maturities of long term borrowings 100.00 - Protium Finance Ltd Less: - Current maturities of long term borrowings - B.P. Securities (I) Pvt. Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - - Digvijay Exim Pvt. Ltd. 50.00 Less: - Current maturities of long term borrowings 50.00 - Rattanindia Finance Ltd. 10.35 Less: - Current maturities of long term borrowings 10.35 - - Aditya Birla Finance Ltd 14.69 Less: - Current maturities of long term borrowings 7.52 7.17 - Clix Capital Services Pvt. Ltd. 51.34 Less: - Current maturities of long term borrowings 23.82 27.53 - OXYZO Financial Services Pvt. Ltd. Less: - Current maturities of long term borrowings Fullerton India Credit Co. Ltd. - Less: - Current maturities of long term borrowings - - - Bajaj Finance Ltd 13.37 Less: - Current maturities of long term borrowings 5.54 7.82 - Shriram City Union Finance Ltd. 50.00 Less: - Current maturities of long term borrowings 12.47 37.53 - Godrej Finance Ltd. - Less: - Current maturities of long term borrowings - - India Infoline Finance Ltd 4.05 Less: - Current maturities of long term borrowings 2.77 1.27 - United Petro Finance Ltd. 3.58 Less: - Current maturities of long term borrowings 3.58 - - Tata Capital Financial Services Ltd. - Less: - Current maturities of long term borrowings - - - Magma Fincorp Ltd. 10.16 Less: - Current maturities of long term borrowings 6.44 3.72 - L & T Finance Ltd. - Less: - Current maturities of long term borrowings - - HIMALAYAN HELI SERVICES PRIVATE LIMITED Notes to financial statements for the year ended at 31st March, 2024 Particulars Previous Year Growth Protium Finance Ltd. - 17.81 Less: - Current maturities of long term borrowings 8.51 9.30 - HERO FINCORP LIMITED 17.79 Less: - Current maturities of long term borrowings 12.95 4.84 - Kisetsu Saison Finance India Pvt Ltd 10.73 Less: - Current maturities of long term borrowings 7.87 2.86 - Money Wise Finaniserv 29.84 Less: - Current maturities of long term borrowings 10.81 19.03 - Neo Growth Application No-1207960 48.81 Less: - Current maturities of long term borrowings 18.19 30.62 - Poonawala Finance Corp. Ltd 12.76 Less: - Current maturities of long term borrowings 3.94 8.83 - Ugro Capital Ltd 1024204 21.38 Less: - Current maturities of long term borrowings 7.74 13.63 - Unity Small Finance A/C NO- 51.00 Less: - Current maturities of long term borrowings 12.76 38.24 Bajaj Finserve Ltd. - Less: - Current maturities of long term borrowings - - Term Loan- From Related Parties From Directors of the Company 34.00 Less: Current maturities of Long Term Borrowings - 34.00 - Total Long Term Borrowings Outstanding 1,810.47 Less: Total Current maturities of Long Term Borrowings 670.92 1,139.55

[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 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					WDV	WDV
Useful lives or depreciation rates tangible assets					10	10

Disclosure of additional information tangible assets [Table] ..(2)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Aircrafts helicopters [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV			WDV	WDV
Useful lives or depreciation rates tangible assets	10	10			40	40

Disclosure of additional information tangible assets [Table] ..(3)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	15	15	15	15	40	40

Disclosure of tangible assets [Table] ..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	1,225.2	950.72		1,225.2	950.72	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-493.49	-391.47				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	5.05		0	91.51	
Total disposals tangible assets	0	5.05		0	91.51	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	731.71	554.2		1,225.2	859.21	
Tangible assets at end of period	3,391.18	2,659.45	2,105.25	7,651.59	6,426.38	5,567.17

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]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	493.49	391.47		-2	-2.23	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	86.46		0	0	
Total disposals tangible assets	0	86.46		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	493.49	305.01		-2	-2.23	
Tangible assets at end of period	4,260.41	3,766.93	3,461.92	17.93	19.93	22.16

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2	2.23	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		2	2.23	
Tangible assets at end of period	61.34	61.34	61.34	43.41	41.41	39.18

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2	-2.23				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2	-2.23		0	0	
Tangible assets at end of period	17.93	19.93	22.16	61.34	61.34	61.34

Disclosure of tangible assets [Table] ..(5)

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

Classes of tangible assets [Axis]	Office building [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				7.91	1.55	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2	2.23		-2.13	-0.82	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2	2.23		5.78	0.73	
Tangible assets at end of period	43.41	41.41	39.18	8.75	2.96	2.23

Disclosure of tangible assets [Table] ..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	7.91	1.55				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.13	0.82	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7.91	1.55		2.13	0.82	
Tangible assets at end of period	25.48	17.57	16.02	16.73	14.61	13.79

Disclosure of tangible assets [Table] ..(7)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	4.87	16.49		4.87	16.49	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-7.73	-7.06				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2.86	9.43		4.87	16.49	
Tangible assets at end of period	21.25	24.12	14.69	136.9	132.04	115.55

Disclosure of tangible assets [Table] ..(8)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				4.87	16.49	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	7.73	7.06		-7.73	-7.06	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7.73	7.06		-2.86	9.43	
Tangible assets at end of period	115.65	107.92	100.86	21.25	24.12	14.69

Disclosure of tangible assets [Table] ..(9)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	4.87	16.49				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				7.73	7.06	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.87	16.49		7.73	7.06	
Tangible assets at end of period	136.9	132.04	115.55	115.65	107.92	100.86

Disclosure of tangible assets [Table] ..(10)

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	9.65	6.37		9.65	6.37	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5.79	-4.14				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3.86	2.23		9.65	6.37	
Tangible assets at end of period	13.94	10.08	7.85	84.77	75.12	68.75

Disclosure of tangible assets [Table] ..(11)

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

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				4.32	5.55	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5.79	4.14		-4.24	-3.16	
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	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.79	4.14		0.08	2.39	
Tangible assets at end of period	70.83	65.04	60.9	5.07	4.97	2.58

Disclosure of tangible assets [Table] ..(12)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	4.32	5.55				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4.24	3.16	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.32	5.55		4.24	3.16	
Tangible assets at end of period	50.56	46.23	40.68	45.49	41.26	38.1

Disclosure of tangible assets [Table] ..(13)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	1,198.45	920.76		1,198.45	920.76	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-471.6	-374.06				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	5.05		0	91.51	
Total disposals tangible assets	0	5.05		0	91.51	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	726.85	541.65		1,198.45	829.25	
Tangible assets at end of period	3,324.24	2,597.39	2,055.74	7,292.54	6,094.08	5,264.83

Disclosure of tangible assets [Table] ..(14)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Helicopter Tools & Parts	Helicopter Tools & Parts	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,198.45	920.76	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	471.6	374.06		-471.6	-374.06	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	86.46		0	5.05	
Total disposals tangible assets	0	86.46		0	5.05	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	471.6	287.6		726.85	541.65	
Tangible assets at end of period	3,968.3	3,496.69	3,209.09	3,324.24	2,597.39	2,055.74

Disclosure of tangible assets [Table] ..(15)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Helicopter Tools & Parts	Helicopter Tools & Parts		Helicopter Tools & Parts	Helicopter Tools & Parts	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,198.45	920.76				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				471.6	374.06	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	91.51		0	86.46	
Total disposals tangible assets	0	91.51		0	86.46	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,198.45	829.25		471.6	287.6	
Tangible assets at end of period	7,292.54	6,094.08	5,264.83	3,968.3	3,496.69	3,209.09

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table] ..(1)

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

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

[200400] Notes - Non-current investments

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

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

[200500] Notes - Current investments

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

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

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

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	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	341.14	439.46	8.56	37.96
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	341.14	439.46	8.56	37.96
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 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	19.69	18.47	617.39	449.61
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	19.69	18.47	617.39	449.61
Nature of other loans and advances			Other Advances- 9.14 GST Input (Net)- 608.26	Other Advances- 16.12 GST Input (Net)- 369.26 Income Tax Refundable- 64.23
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table] ..(1)

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

Classification based on time period [Axis]	Short-term [Member]
	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]	
Provisions notes [Abstract]	
Disclosure of breakup of provisions [Abstract]	
Disclosure of breakup of provisions [LineItems]	
Provisions [Abstract]	
Provision for corporate tax [Abstract]	
Provision for current tax	49.59
Total provision for corporate tax	49.59
CSR expenditure provision	0
Total provisions	49.59

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	291.17	233.8	291.17	233.8
Mode of valuation			Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower

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	62.19	229.99	62.19	229.99
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	62.19	229.99	62.19	229.99
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	77.89	410.2
Accrued expenses payable	(A) 42	(B) 92.44
Security deposits refundable, current	(C) 12.5	(D) 37.5
Total deposits refundable current	12.5	37.5
Public deposit payable, current	0	0
Total other payables, current	132.39	540.14
Advance received from customers	746.91	569.52
Accrued salary payable	80.33	70.65
Contribution to provident fund scheme	4.92	4.56
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	0	(E) 21.45
Total other current liabilities	964.55	1,206.32
Other non-current assets, others	(F) 688.92	(G) 569.52
Total other non-current assets	688.92	569.52
Nature of other non-current assets, others	Security Deposit	Security Deposit
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	276.31	249.71
Other balances with banks	103.4	156
Total balance with banks	379.71	405.71
Cash on hand	0.56	0.51
Total cash and cash equivalents	380.27	406.22
Total cash and bank balances	380.27	406.22
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

Footnotes

(A) Other Expenses Payable

(B) Other Expenses Payable

(C) Security Deposits Payable

(D) Security Deposits Payable

(E) Bonus/Ex-gratia Payable

(F)

10. Other Non-Current Assets		
MAT Credit Entitlement		389.11
Security Deposit		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :	299.81	
c) Doubtful		
		688.92

(G)

10. Other Non-Current Assets		
MAT Credit Entitlement		291.24
Security Deposit		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :	278.28	
c) Doubtful		
		569.52

[200700] Notes - Additional disclosures on balance sheet

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

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

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (35) [See below]

Textual information (35)

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

SIGNIFICANT ACCOUNTING POLICIES

i) Method of Accounting

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act 2013.

ii)Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of incidental expenses related to acquisition where applicable.

iii)Depreciation

Pursuant to Schedule II of the Companies Act 2013, the company has applied the life of assets as prescribed prescribed in the Schedule or useful life , whichever is lower for ascertaining depreciation expenses.

iv)Inventories

Inventories are valued at Cost or Net Realisable Value whichever is less.

v)Investments

All investments are stated at cost.

vi)Retirement Benefits

The employer's contribution to the employers provident fund is charged to the profit and loss account during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972 and the same will be charged to account as & when paid.Also Liability on account of actuarial basis has not been determined by the company.

vii)Liabilities

All liabilities have been provided for in accounts except liabilities of a contingent nature.

viii)Foreign currency transactions

Foreign currency transactions are recorded in the reporting currency, by applying the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction; and non-monetary items which are carried at fair value or other similar valuation deno- denominated in a foreign currency are reported using rates that existed when values were determined. Exchange differences arising on the settlement of monetary items or on reporting Company's year,or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

ix)Taxes on Income

The current income tax is measured at amount expected to be paid to the tax authorities in accordance with the Indian Income Tax act,1961.The deferred tax has been provided on timing differences between taxable income and accounting income subject to consideration of prudence, measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

24Contingent Liabilities

			2024	2023
			(Rs.)	(Rs.)
Guarantees given by the bankers on behalf of the Company :	1,45,00,000	1,93,02,500		

25.Related Party Disclosures

ARelated parties and their relationship

a Key Management personnel :

i	Harsh Vardhan Sharma	(Director)	
ii	Tsering Wangchuk Shamshu	(Director)	
iii	Shreyans Sharma		(Director)

iv	Stanzin Losal Shamshu	(Director)

b. Holding Company

iWorld Expeditions (India) Pvt. Ltd.

BTransactions with Related parties and outstanding balances :

		Key Management personnel	Relatives of Key Management Personnel :	Holding Company	Total 2024	2023
a	Related party transactions summary					
i	Remuneration	1,69,27,041	-	-	1,69,27,041	1,33,37,546
ii	Interest paid on Loan	3,39,658				
iii	Transportation Charges	-	-	10,80,000	10,80,000	12,06,002
iv	Rent paid	-	-	13,38,240	13,38,240	13,38,240
v	Loans Taken	35,00,000	-	-	35,00,000	19,00,000
vi	Repayment of Loans Taken	32,00,000	-	-	32,00,000	25,00,000
b	Balances outstanding as at :					
i	Payables				8,49,400	6,45,800
ii	Loans Taken				37,00,000	34,00,000
C	Disclosure of Material Transactions with Related parties and outstanding balances:					

				2,024	2,023
a	Related party transactions summary	(Rs.)	(Rs.)		
i	Remuneration				
	Harsh Vardhan Sharma	42,28,800	40,47,348		
	Tsering Wangchuk Shamshu	42,51,312	40,74,048		
	Shreyansh Sharma	42,46,929	26,24,500		
	Stanzin Losal Shamshu	42,00,000	25,91,650		
				1,69,27,041	1,33,37,546
ii	Interest paid on Loan				
	Harsh Vardhan Sharma	3,39,658	-		
				3,39,658	-
iii	Transportation Charges Paid				
	World Expeditions (India) Pvt. Ltd.	10,80,000	12,06,002		
				10,80,000	12,06,002
iv	Rent Paid				
	World Expeditions (India) Pvt. Ltd.	13,38,240	13,38,240		

			13,38,240		13,38,240
v	Loans Taken				
	Harsh Vardhan Sharma	25,00,000		5,00,000	
	Tsering Wangchuk Shamshu	-		10,00,000	
	Shreyansh Sharma	10,00,000		4,00,000	
			35,00,000		19,00,000
vi	Repayment against Loans Taken				
	Harsh Vardhan Sharma	12,00,000		3,00,000	
	Tsering Wangchuk Shamshu	6,00,000		15,00,000	
	Shreyansh Sharma	14,00,000		2,00,000	
	Stanzin Losal Shamshu	-		5,00,000	
			32,00,000.00		25,00,000
b	Balances with Related parties as at :				
			2024		2,023
i	Payables				
	Harsh Vardhan Sharma	2,32,600		1,93,800	

	Tsering Wangchuk Shamshu	2,62,000		1,79,800	
	Shreyansh Sharma	1,77,400		1,33,600	
	Stanzin Losal Shamshu	1,77,400		1,38,600	
			8,49,400		6,45,800
ii	Loan Taken				
	Harsh Vardhan Sharma	18,00,000		5,00,000	
	Tsering Wangchuk Shamshu	19,00,000		25,00,000	
	Shreyansh Sharma	-		4,00,000	
			37,00,000.00		34,00,000

26EARNING IN FOREIGN CURRENCY

2024	2023
Rs.	Rs.
2,19,154	3,89,58,837

27EXPENDITURE IN FOREIGN CURRENCY

35,44,07,530	25,03,39,815

28Other Statutory Information

i.The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
ii.The Company do not have any transactions with companies struck off.
iii.The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period. However Charge on vehicles has been registered with the Registrar of Companies wherever required by banks / Finance companies.

ivThe Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
vThere are no loans or advances in the nature of loans that are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

vi.The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

vii.The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall :
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

viii The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

ix.The Company is not a declared wilful defaulter by any bank or financial Institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

xThe compay has not taken any loans against the security of current assets of the company.

xi.All title deeds of the Immovable Properties are held in the name of the Cpompany.

xii.The Company has not recognised any loss on impairment in respect of assets of the Company as is required in the terms of Accounting Standard -28 on "Impairment of Assets" since in the opinion of the management the reduction in value of any asset, to the extent required, has already been fully provided for in the books.

xiii.In view of the multiplicity and difficulty in identification of accounts relating to Small Scale Industrial Undertakings, information for determining the particulars relating to current indebtness to such undertakings as required, is not readily available.

29.Balances recoverable or payable from/to parties are subject to confirmation.

30Previous Year figures have been regrouped wherever necessary to confirm to the classification for the year.

HARSH VARDHAN SHARMA
DIRECTOR
DIN: 00052879

TSERING WANGCHUK SHAMSHU
DIRECTOR
DIN: 00052931

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (36) [See below]

Textual information (36)

Disclosure of employee benefits explanatory [Text Block]

vi) Retirement Benefits

The employer's contribution to the employers provident fund is charged to the profit and loss account

during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972

and the same will be charged to account as & when paid.Also Liability on account of actuarial basis has

not been determined by the company.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table] ..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	HARSH VARDHAN SHARMA	HARSH VARDHAN SHARMA	TSERING WANGCHUK SHAMSHU	TSERING WANGCHUK SHAMSHU
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPF7887D	AAAPF7887D	ANPPS6001R	ANPPS6001R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration Interest paid on Loan Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Interest paid on Loan Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken
Related party transactions [Abstract]				
Advances given during year related party transactions	(A) 12	3	(B) 6	15
Advances taken during year related party transactions	(C) 43	10	19	35
Interest paid during year related party transactions	3.4	0		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	42.29	40.47	42.51	40.74
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2.33	1.94	2.62	1.8
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) Repayment against Loans Taken

(B) Repayment against Loans Taken

(C) Loan Taken
18,00,000
25,00,000

Disclosure of relationship and transactions between related parties [Table] ..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SHREYANSH SHARMA	SHREYANSH SHARMA	STANZIN LOSAL SHAMSHU	STANZIN LOSAL SHAMSHU
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	GSSPS9917L	GSSPS9917L	DGPPS9121G	DGPPS9121G
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Loans Taken Repayment against Loans Taken Payables Loan Taken	Remuneration Repayment against Loans Taken Payables	Remuneration Repayment against Loans Taken Payables
Related party transactions [Abstract]				
Advances given during year related party transactions	(A) 14	2	0	5
Advances taken during year related party transactions	10	8		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	42.47	26.25	42	25.92
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.77	1.34	1.77	1.39
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) Repayment against Loans Taken

Disclosure of relationship and transactions between related parties [Table] ..(3)

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

Categories of related parties [Axis]	5	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED	WORLD EXPEDITIONS (INDIA) PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U74899DL1987PTC028720	U74899DL1987PTC028720
Description of nature of related party relationship	Holding company	Holding company
Description of nature of transactions with related party	Transportation Charges Paid	Transportation Charges Paid
Related party transactions [Abstract]		
Services received related party transactions	(A) 10.8	12.06
Revenue form agency arrangements, percentage	0.00%	13.3824%
Other related party transactions expense	(B) 13.38	0
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Footnotes

(A) Transportation Charges Paid

(B) Rent Paid

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[201400] Notes - Leases

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

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

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	675.11	331.67
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	675.11	331.67

[202800] Notes - Subsidiary information

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

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

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

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

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

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

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

Disclosure of contingent liabilities [Table] ..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other contingent liabilities, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities			Guarantees given by the bankers on behalf of the Company :	Guarantees given by the bankers on behalf of the Company :
Indication of uncertainties of amount or timing of outflows contingent liabilities			not ascertain	not ascertain
Estimate of financial effect of contingent liabilities	145	193.03	145	193.03
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made			NA	NA
Explanation of possibility of reimbursement contingent liabilities			NA	NA

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	380.27	406.22	432.91
Total cash and cash equivalents	380.27	406.22	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	21.91	-52.74	
Total income taxes paid (refund)	21.91	-52.74	

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	11,484.86	9,827.09
Total revenue from operations other than finance company	11,484.86	9,827.09
Total revenue from operations	11,484.86	9,827.09
Other income	20.95	61.59
Total revenue	11,505.81	9,888.68
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,895.08	1,904.34
Finance costs	343.05	274.7
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	493.49	391.48
Total depreciation, depletion and amortisation expense	493.49	391.48
CSR expenditure	0	0
Other expenses	7,985.61	6,878.98
Total expenses	10,717.23	9,449.5
Total profit before prior period items, exceptional items, extraordinary items and tax	788.58	439.18
Total profit before extraordinary items and tax	788.58	439.18
Total profit before tax	788.58	439.18
Tax expense [Abstract]		
Current tax	37.86	0
Deferred tax	75.61	107.51
Total tax expense	113.47	107.51
Total profit (loss) for period from continuing operations	675.11	331.67
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	675.11	331.67
Profit (loss) of minority interest	0	0
Total profit (loss) for period	675.11	331.67
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 6.75	[INR/shares] 3.32
Diluted earnings per equity share	[INR/shares] 6.75	[INR/shares] 3.32
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	11,484.86	9,827.09
Total revenue from sale of services	11,484.86	9,827.09
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Interest on income tax refund	2.58	7.1
Miscellaneous other non-operating income	(A) 18.37	(B) 54.49
Total other non-operating income	20.95	61.59
Total other income	20.95	61.59
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	245.53	198.22
Interest expense long-term loans, others	71.83	54.92
Total interest expense long-term loans	317.36	253.14
Other interest charges	19.38	11.12
Total interest expense	336.74	264.26
Other borrowing costs	(C) 6.31	(D) 10.44
Total finance costs	343.05	274.7
Employee benefit expense [Abstract]		
Salaries and wages	1,561.78	1,655.04
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	158.29	120.27
Total remuneration to directors	158.29	120.27
Total managerial remuneration	158.29	120.27
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	33.64	27.85
Total contribution to provident and other funds	33.64	27.85
Gratuity	4.76	8.83
Staff welfare expense	46.78	22.06
Other employee related expenses	(E) 89.83	(F) 70.29
Total employee benefit expense	1,895.08	1,904.34
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	(G) 790.6	(H) 948.84
Rent	171.54	161.17
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	66.4	50.4
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	18.51	9.25
Electricity expenses	20.09	19.82
Printing stationery	11.98	10.18
Travelling conveyance	(I) 712.48	(J) 489.02
Legal professional charges	11.51	9.66

Directors sitting fees	0	0
Advertising promotional expenses	11.62	6.41
Transportation distribution expenses	109.74	108.09
Guarantee commission	(K) 21.15	(L) 6.68
Cost repairs maintenance other assets	(M) 718.5	(N) 483.87
Cost transportation [Abstract]		
Cost freight	103.27	54.32
Total cost transportation	103.27	54.32
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, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	2.25	1.75
Payment for other services	0.6	0.6
Total payments to auditor	2.85	2.35
Miscellaneous expenses	(O) 5,215.37	(P) 4,518.92
Total other expenses	7,985.61	6,878.98
Current tax [Abstract]		
Current tax pertaining to previous years	135.74	18.24
MAT credit recognised during year	97.88	18.24
Total current tax	37.86	0

Footnotes

(A)

17. Other Income	
Interest on Fixed Deposits	18.37
	18.37

(B)

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

(C) Bank charges

(D) Bank charges

(E)

Bonus & Ex-Gratia	39.69
Employees Training Expenses	50.14

(F)

Bonus & Ex-Gratia	26.49
Employees Training Expenses	43.80

(G) Air Turbine Fuel

(H) Air Turbine Fuel

(I)

Air Tickets	47.90
Airport Expenses	263.53
Hotel Expenses	401.06

(J)

Air Tickets	57.76
Airport Expenses	147.72

Hotel Expenses	283.53	

(K) Commission For Booking

(L) Commission For Booking

(M)

Repair & Maintenance (Helicopter)		
Opening Stock (Spares & Consumables)		233.80
Add : Expenditure during the year	695.37	
Less : Closing Stock (Spares & Consumables)	291.17	
total	638.00	
Repair & Maintenance (Helipad)	9.99	

Vehicle Running & Maintenance	61.73	61.63

(N)

Repair & Maintenance (Helicopter)		
Opening Stock (Spares & Consumables)		399.94
Add : Expenditure during the year	233.67	
Less : Closing Stock (Spares & Consumables)	233.80	
total	399.81	
Repair & Maintenance (Helipad)	11.81	
Vehicle Running & Maintenance	61.63	

(O)

Helicopter Hanger Charges/ Rent Helipad	1,414.44
Helicopter/Equipments Hire Charges	1,778.26
Professional Charges (Pilots/ Engg)	60.84
Charges of Shrine Boards/Govt	1,325.33
Other Tour Charges & Services	271.27

Site Expenses	235.18
Manpower Supply Expenses	23.74
Security Expenses	3.47
Convenience Fee-IRCTC	7.06
Advertisement	2.38
Conveyance	5.72
Festival Celebration Expenses	6.71
Difference in Foreign Exchange	1.17
Miscellaneous Expenses	2.22
Postage & Courier	0.35
GST Input Ineligible/expenses	68.66
Conmmunication Expenses	8.23
Tender Fees	0.36

(P)

Helicopter Hanger Charges/ Rent Helipad	1,456.22
Helicopter/Equipments Hire Charges	1,389.39
Professional Charges (Pilots/ Engg)	0.65
Charges of Shrine Boards/Govt	1,154.21
Other Tour Charges & Services	160.39
Site Expenses	250.84
Manpower Supply Expenses	29.18
Security Expenses	5.49
Convenience Fee-IRCTC	-

Advertisement	1.37
Conveyance	13.82
Festival Celebration Expenses	5.55
Difference in Foreign Exchange	-
Miscellaneous Expenses	0.66
Postage & Courier	0.48
GST Input Ineligible/expenses	42.84
Conmmunication Expenses	7.44
Tender Fees	0.41

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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
Revenue hire charges	11,484.86	9,827.09
Total gross income from services rendered	11,484.86	9,827.09
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	11,484.86	9,827.09
Total revenue from sale of services	11,484.86	9,827.09
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Revenue is recognised on Accrual Basis.

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	HARSH VARDHAN SHARMA	TSERING WANGCHUK SHAMSHU	STANZIN LOSAL SHAMSHU	SHREYANSH SHARMA
Director identification number of key managerial personnel or director	00052879	00052931	09233614	09236856
Permanent account number of key managerial personnel or director	AAAPS7887D	ANBPS6001R	DGPPS9121G	GSSPS9917L
Date of birth of key managerial personnel or director	28/12/1959	04/02/1954	06/09/1985	12/10/1994
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Director	Director
Qualification of key managerial personnel or director	Qualified	Qualified	Qualified	Qualified
Shares held by key managerial personnel or director	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	42.29	42.51	42	42.47
Gross salary to key managerial personnel or director	42.29	42.51	42	42.47
Total key managerial personnel or director remuneration	42.29	42.51	42	42.47

[301000] Notes - Corporate social responsibility

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0