MACHINT SOLUTIONS LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[400100] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	MACHINT SOLUTIONS LIMITED	
Corporate identity number	U74999TG2018PLC127147	
Permanent account number of entity	AAMCM1351P	
Address of registered office of company	2-91/14/11 TO 14B,,1ST FLOOR OF BLOCK B, LAXMI CYBER CITY, SITUATED AT SURVEY NO. 10 PART, HYDERABAD,Serilingampally , K.V.Rangareddy , TELANGANA , INDIA - 500084	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 102	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	01/09/2025	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

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

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

Types of principal product or services [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9983
Description of product or service category	OTHER PROFESSIONAL, TECHNICAL AND BUSINESS SERVICES
Turnover of product or service category	9,233.38
Highest turnover contributing product or service (ITC 8 digit) code	99831419
Description of product or service	Other IT design and development services for applications n.e.c.
Turnover of highest contributing product or service	9,233.38

[400400] Disclosures - Directors report

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

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1
	01/04/2024 to 31/03/2025
Name of related party	Machint Solutions LLC
Nature of related party relationship	Firm in which director, manager or his relative is a partner
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	Machint Solutions LLC
Nature of related party relationship	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Sale of service
Duration of material contracts/arrangements/transactions with related party	Multiple times
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

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

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

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	RAJESH	KALYAN
Middle name of director		CHAKRAVARTHY
Last name of director	SANAKKAYALA	SANAKKAYALA
Designation of director	Director	Director
Director identification number of director	08104982	08104981
Date of signing board report	01/09/2025	01/09/2025

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table] ..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1	2	3
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**	**01/04/2024 to 31/03/2025**
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]			
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]			
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]	Textual information (2) [See below]	Textual information (3) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (4) [See below]	Textual information (5) [See below]	Textual information (6) [See below]

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (7) [See below]
Description of state of companies affair	Textual information (8) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	TRANSFER TO RESERVE The Directors propose to carry forward INR 1,737.82 Lacs, representing the profit for the financial year ended March 31, 2025, to the Balance Sheet.
Disclosures relating to amount recommended to be paid as dividend	Textual information (9) [See below]
Details regarding energy conservation	Textual information (10) [See below]
Details regarding technology absorption	Textual information (11) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (12) [See below]
Disclosures in director’s responsibility statement	Textual information (13) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (14) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (15) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (16) [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	01/09/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (17) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (18) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (19) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (20) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (21) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (22) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN NATURE OF BUSINESS, IF ANY There has been no change in the nature of the business of the Company during the financial year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (23) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (24) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (25) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (26) [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]	Textual information (27) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (28) [See below]

Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (29) [See below]
Number of meetings of board	[pure] 21

Textual information (1)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Irregular Availment of Input Tax Credit (ITC): The Auditors have drawn attention to Note No. 27 of the financial statements regarding the ongoing investigation by the DGGI, HZU under GST laws in respect of alleged irregular availment of Input Tax Credit from certain vendors amounting to 399.12 lakhs. The GST authorities have intimated a demand for payment of the said sum.

Textual information (2)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Mismatch in Working Capital Statements: As per Annexure B of the Audit Report, it has been observed that the monthly statements filed by the Company with banks in respect of working capital borrowings are not in agreement with the books of account. The noted differences as at 31st March, 2025 aggregate to 607.87 lakhs.

Textual information (3)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Statutory Dues – Delays in Payment: The Auditors have reported that the Company has been irregular in depositing undisputed statutory dues including Provident Fund and Income Tax. Undisputed arrears outstanding for more than six months as at 31st March, 2025 include 13.85 lakhs towards Income Tax demand of previous years and 187.95 lakhs towards Tax Deducted at Source (TDS).

Textual information (4)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Regarding GST Investigation: The Management clarifies that the Company has duly discharged its GST liability to the vendors and does not accept the demand raised by the authorities. The Company has initiated appropriate appellate proceedings and is confident of obtaining relief in the matter. No financial impact is expected other than what is disclosed in the notes to the accounts.

Textual information (5)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Regarding Working Capital Statement Mismatch: The differences noted between the stock/debtors/creditors reported to banks and the financial statements are primarily due to timing differences, classification adjustments, and provisional entries. The Management has taken steps to strengthen reconciliation processes and ensure alignment in future reporting to lenders.

Textual information (6)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Regarding Statutory Dues: The delay in remittance of certain statutory dues was on account of temporary liquidity constraints during the year. The Management affirms that necessary arrangements are being made to clear the arrears on priority and to ensure strict compliance in timely deposit of all statutory dues going forward.

Textual information (7)

Disclosure in board of directors report explanatory [Text Block]

To,

The Members of

MACHINT SOLUTIONS LIMITED

The Board of Directors is pleased to present the Seventh Annual Report of Machint Solutions Limited (“the Company”), together with the audited financial statements and a summary of the Company’s performance for the financial year ended March 31, 2025.
• OVERVIEW OF FINANCIAL PERFORMANCE:

The financial statements of the Company have been prepared in accordance with the applicable provisions of the Companies Act, 2013 and the accounting principles generally accepted in India (GAAP). Management continuously evaluates all recently issued or revised accounting standards to ensure appropriate compliance and disclosure.

Key highlights financial performance for the year ended March 31, 2025, are summarized as under:

(All amounts in INR are stated in Lacs)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
Revenue from Operations	9,233.38	8,609.59
Other Income	134.63	78.32
Total Revenue	9,368.01	8,687.90
Employee Benefits Expense	1,627.75	2,012.00
Finance Costs	291.84	323.44
Depreciation & Amortisation Expense	429.51	109.68
Other Expenses	6,240.97	4,507.98
Total Expenses	6,949.46	6,953.10
Profit before Exceptional & Extraordinary Items and Tax	2,418.55	1,734.80
Exceptional / Extraordinary Items	-	-
Profit before Tax	2,418.55	1,734.80
Tax Expense (Current + Deferred + Previous Years)	680.73	459.78
Profit after Tax	1,737.82	1,275.02

• INDUSTRY SCENARIO AND STATE OF COMPANY AFFAIRS:

Industry Scenario

The global Information Technology (IT) and Digital Transformation industry continues to evolve rapidly, driven by accelerated adoption of Artificial Intelligence, Automation, Cloud Computing, Data Analytics, and Cybersecurity solutions. Enterprises across sectors are increasingly investing in digital platforms to enhance customer experience, optimise operations, and achieve cost efficiencies.

India remains a key hub for technology and IT-enabled services, supported by a strong talent base, government incentives, and rising demand for automation-driven solutions. The domestic IT sector has shown resilience amid global uncertainties and continues to expand its role in shaping digital ecosystems worldwide.

In this context, opportunities are significant for companies focusing on niche, innovation-led offerings, such as intelligent automation, process transformation, and AI/ML-based enterprise solutions, which align closely with Machint's core expertise.

State of Company's Affairs

During the year under review, your Company, Machint Solutions Limited, reported a Total Revenue of

9,368.01 lakhs as against 8,687.90 lakhs in the previous year, reflecting a growth of around 7.8%. The

Profit before Tax stood at 2,418.55 lakhs (Previous Year: 1,734.80 lakhs) and the Profit after Tax was

1,737.82 lakhs (Previous Year: 1,275.02 lakhs).

The Company's performance during the year demonstrates operational stability and consistent demand for its technology-driven offerings, despite higher employee costs and increased depreciation due to continued investments in infrastructure and capability building. Finance costs remained under control, highlighting prudent financial management.

Machint continues to strengthen its position in the IT solutions space by focusing on innovation, strategic partnerships, and expansion of its client base across geographies. The management remains committed to leveraging cutting-edge digital tools to deliver value-driven solutions, while also investing in talent and technology to sustain long-term growth.

• TRANSFER TO RESERVE

The Directors propose to carry forward INR 1,737.82 Lacs, representing the profit for the financial year ended March 31, 2025, to the Balance Sheet.

• CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of the business of the Company during the financial year under review.

• DIVIDEND

During the year under review, the Board of Directors has not recommended any dividend. The decision has been taken after careful evaluation of the Company's expansion plans, working capital requirements, and long-term strategic objectives. The Board believes that retention of earnings for reinvestment will strengthen the Company's financial position and support sustainable growth, thereby enhancing long-term shareholder value.

• DEPOSITS

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act read with rules made thereunder at the end of financial year 2024-25 or the previous financial years. Your Company did not accept any deposit during the year under review.

However, the details of loans from directors during the financial year, as mentioned below:

Name of Director/Company	Loan taken during the year	Loan remaining at the end of the year
Mr. Kalyan Chakravarthy Sanakkayala	175.90	150.22
Mr. Rajesh Sanakkayala	21.00	6.55
Mr. Srinivasa Rao Goli	-	8.03
Mr. Pratap Kumar Sanakkayala	59.58	58.16

• CAPITAL STRUCTURE
• Authorized and Paid-up Share Capital

During the financial year under review, the following significant changes occurred:
• The Company increased its Authorized Share Capital from INR 3,25,00,000/- (Indian Rupees Three Crores Twenty Five Lakhs Only) divided into 32,50,000 (Thirty Two Lakhs Fifty Thousand) Equity Shares of INR 10/- (Indian Rupees Ten Only) each to INR 25,00,00,000/- (Indian Rupees Twenty-Five Crores Only) divided into 2,50,00,000 (Two Crores Fifty Lakhs) Equity Shares of INR 10/- (Indian Rupees Ten Only) each by creating additional shares of INR 21,75,00,000/- (Indian Rupees Twenty One Crore Seventy Five Lakhs Only) divided into 2,17,50,000 (Two Crore Seventeen Lakhs Fifty Thousand) Equity Shares of INR 10/- (Indian Rupees Ten Only) each. This was approved by an Ordinary Resolution passed at the Extra- Ordinary General Meeting held on July 13th, 2024.

During the year under review, the Company undertook significant measures to strengthen its equity base through preferential allotments and a bonus issue. The details of the equity shares allotted during the financial year 2024–25 are set out below:
• Allotments for Cash (Preferential Issues)

Date of Allotment	No. of Shares Allotted	Face Value ()	Issue Price ()	Form of Consideration
12.04.2024	16,488	10	606.50	Preferential – Cash
03.06.2024	62,600	10	606.50	Preferential – Cash
14.06.2024	12,492	10	606.50	Preferential – Cash
03.07.2024	37,098	10	606.50	Preferential – Cash
02.08.2024	46,989	10	606.50	Preferential – Cash
06.08.2024	74,110	10	606.50	Preferential – Cash
07.08.2024	17,500	10	606.50	Preferential – Cash
25.10.2024	30,834	10	651.22	Preferential – Cash
11.12.2024	3,24,412	10	123.30	Preferential – Cash
17.12.2024	2,02,757	10	123.30	Preferential – Cash
24.12.2024	3,08,390	10	123.30	Preferential – Cash

07.01.2025	7,51,170	10	121.00	Preferential – Cash

• Allotments for Other than Cash

Date of Allotment	No. of Shares Allotted	Face Value ()	Issue Price ()	Nature of Consideration
05.11.2024	96,44,544	10	10.00	Bonus Issue (Capitalisation of reserves)

In total, the Company issued equity shares aggregating to 1,15,29,384 during the financial year 2024– 25, further augmenting the paid-up share capital and strengthening the Company's capital structure.

As of March 31, 2025, the Company's authorized share capital stood at INR 25,00,00,000 (Indian Rupees Twenty-Five Crore Only) with a paid-up share capital of INR 13,64,24,090 (Indian Rupees Thirteen Crore Sixty-Four Lakh Twenty Four Thousand and Ninety Only)
• Issue of Equity Shares with Differential Rights:

During the financial year under review, the Company did not issue any equity shares with differential rights.
• Issue of Employee Stock Options:

During the period under review, the Company has not issued any Employee Stock Options as stated in Rule 12(9) of Companies (Share Capital and Debenture) Rules, 2014).
• Issue of Sweat Equity Shares:

During the period under review, the Company has not issued any sweat equity shares as specified in Rule 8(13) of Companies (Share Capital and Debenture) Rules, 2014

• Provision of money by Company for purchase of its own shares by employees or by trustees for the benefit of employees:

No such provision was made by the Company during the year
• MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Pursuant to Section 134(3)(l) of the Companies Act, 2013, the Board of Directors confirms that there have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year, i.e., 31st March 2025, and the date of this Report.
• DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

• DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of the Company is composed of distinguished individuals with proven competence and integrity. In addition to their experience, strong financial acumen, strategic insight, and leadership qualities, the Board members are deeply committed to the Company, dedicating ample time to meetings and preparation. The Board has also identified core skills, expertise, and competencies essential for the effective functioning of the Company.

Notably, the Board includes accomplished women director who contribute significantly to its diversity and effectiveness. Her involvement enriches the Board's perspectives and decision-making processes.

In the opinion of the Board, all directors, including those appointed or re-appointed during the year, possess the requisite qualifications, experience, and expertise, and uphold high standards of integrity.
• Composition

Composition of the Board of Directors and Key Managerial Personnel as on March 31, 2025:

Sr. No	DIN / PAN	Name	Designation	Date of Appointment
1	08744295	Srinivasa Rao Goli	Non-Executive Director	21/05/2020
2	08104981	Sanakkayala Chinna Kalyana Chakravarthy	Whole-time Director	26/09/2018
3	09537252	Pratap Kumar Sanakkayala	Whole-time Director	16/03/2022
4	*****5433M	Rajesh Sanakkayala	CEO	10/03/2025
5	08104982	Rajesh Sanakkayala	Managing Director	10/03/2025
6	*****6591R	Udaya Lakshmi Davuluri	CFO	10/03/2025
7	09811893	Juhi Sawajani	Non-Executive Independent Director	11/11/2024
8	10588570	Rina Kumari	Non-Executive Independent Director	10/03/2025
8	*****5491N	Sher Singh Verma	Company Secretary	20/07/2024

• Induction, Re-Appointment and Resignation

During the reporting period, following changes took place in the composition of the Board of Directors and KMPs of the Company:
• Change in the Composition of Board of Directors:

• Ms. Juhi Sawajani (DIN: 09811893) was appointed as an Independent Director with effect from

November 11, 2024, at the EGM held on December 03, 2024.
• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) was appointed as an Independent Director with effect from November 11, 2024, at the EGM held on December 03, 2024, and resigned with effect from January 07, 2025, at the Board Meeting held on January 07, 2025.
• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) was re-appointed as an Independent Director by the

Board Meeting held on January 07, 2025, subject to shareholders' approval.
• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) again resigned from the position of Independent

Director with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Pratap Kumar Sanakkayala (DIN: 09537252) was re-appointed as Whole-time Director of the Company for a period of five years commencing from March 17, 2025 till March 16, 2030, at the Board Meeting held on March 10, 2025.
• Mr. Rajesh Sanakkayala (DIN: 08104982) was appointed as Managing Director & CEO of the Company for a period of five years commencing from March 10, 2025 till April 09, 2030, at the Board Meeting held on March 10, 2025.
• Mrs. Udaya Lakshmi Davuluri (PAN: ***6591R) was appointed as Chief Financial Officer (CFO) of the Company with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981) resigned from the position of Managing Director with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981) was subsequently appointed as Whole-time Director of the Company for a period of five years commencing from April 21, 2025 till April 20, 2030, at the Board Meeting held on March 10, 2025.
• Ms. Rina Kumari (DIN: 10588570) was appointed as Additional Director (Independent) of the Company for a period of five years w.e.f. March 10, 2025, at the Board Meeting held on March 10, 2025.

• Change in the Composition of Key Managerial Personnels:

• Mr. Sher Singh Verma (ACS-58060) was appointed as Company Secretary and Compliance Officer with effect from July 20, 2024, at the Board Meeting held on July 20, 2024.

• Mr. Paladugula Ramu was appointed as Chief Financial Officer (CFO) with effect from July 20, 2024, at the Board Meeting held on July 20, 2024, and resigned with effect from September 05, 2024, at the Board Meeting held on September 05, 2024.

Note: Following the closure of the financial year 2024-25, there have been subsequent changes in the composition of the Board of Directors and KMPs:

• Mr. Jain Ringkesh Kantilal (DIN: 10988243) was appointed as an Additional Director (Independent) of the Company for a period of five years w.e.f. April 07, 2025, pursuant to the Circular Resolution passed by the Board on April 07, 2025.
• Ms. Rina Kumari (DIN: 10588570) resigned from the position of Additional Director (Independent) w.e.f. April 16, 2025.
• Mr. Rajesh Sanakkayala (DIN: 08104982), who had been appointed as an Additional Director (Managing Director & CEO) by the Board with effect from March 10, 2025, was formally appointed as Managing Director cum Chief Executive Officer of the Company for a period of five years (from March 10, 2025 to March 09, 2030), by the shareholders at the Extraordinary General Meeting (EGM) held on May 24, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981), who had resigned as Managing Director with effect from March 10, 2025, was appointed as Whole-time Director of the Company for a period of five years (from March 10, 2025 to March 09, 2030), by the shareholders at the EGM held on May 24, 2025.
• Mr. Pratap Kumar Sanakkayala (DIN: 09537252) was re-appointed as Whole-time Director of the Company for a further period of five years (from March 16, 2025 to March 15, 2030), by the shareholders at the EGM held on May 24, 2025
• Mr. Jain Ringkesh Kantilal (DIN: 10988243), was appointed as an Independent Director of the Company for a period of five years (from April 07, 2025 to April 06, 2030), by the shareholders at the EGM held on May 24, 2025.
• Declaration by an Independent Director(s)

All Independent Directors of the Company have submitted declarations affirming that they meet the criteria of independence as stipulated in Section 149(6) of the Companies Act, 2013, along with the Rules framed thereunder. They continue to comply with the Code of Conduct outlined in Schedule IV of the Act. The Independent Directors have also confirmed that they are not aware of any circumstances that could reasonably be anticipated to impair their ability to discharge their duties with objective independent judgment and without external influence. Furthermore, they have confirmed that they are not debarred from holding office as directors under any SEBI order or any other relevant authority.

In the Board's opinion, there have been no changes in circumstances that could affect their status as Independent Directors, and the Board is satisfied with their integrity, expertise, and experience, including proficiency as per Section 150(1) of the Act and applicable rules. Additionally, in accordance with Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, all Independent Directors have included their names in the data bank of Independent Directors.
• Formal Annual Evaluation

The Board of Directors carried out a comprehensive evaluation of the performance of all Independent Directors, Non-Independent Directors, and the various Committees of the Board. The evaluation process involved deliberation on a range of attributes, followed by an objective assessment of each member and Committee.

The Board observed that its members bring a diverse range of expertise and experience from various and business sectors, contributing valuable competencies relevant to the Company’s operations. The overall industries performance of the Directors was found to be satisfactory.

With respect to the Committees, the Board noted that their terms of reference and composition were well- defined, and that they discharged their responsibilities diligently, providing meaningful contributions to the

-making process.

The Board also evaluated its own performance as a whole and concluded that, apart from certain noted areas for improvement, its overall functioning and that of its committees were effective. The Board expressed satisfaction with the current balance and composition of Independent and Non-Independent Directors.
• MEETINGS OF THE BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on the Company/business policy and strategy apart from other Board business. The Board exhibits strong operational oversight with regular presentations in quarterly meetings. The Board meetings are pre-scheduled, and a tentative annual calendar of the Board meetings is circulated to the Directors well in advance to help them plan their schedule and ensure meaningful participation in the meetings. Only in case of special and urgent business, if the need arises, the Board’s approval is taken by calling the Board meetings at a shorter notice, as permitted by law.

The agenda for the Board meetings includes detailed notes on the items to be discussed to enable the Directors to make an informed decision.

The Board of Directors held 21 (Twenty one) meetings during FY 2024-25 and in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

The dates on which Board of Directors met are as follows: -

S. No.	Date	S. No.	Date	S. No.	Date
1.	12.04.2024	11.	05.09.2024	21.	10.03.2025
2.	22.04.2024	12.	25.10.2024		
3.	03.06.2024	13.	05.11.2024		
4.	14.06.2024	14.	11.11.2024		
5.	03.07.2024	15.	11.12.2024		
6.	05.07.2024	16.	17.12.2024		
7.	20.07.2024	17.	18.12.2024		
8.	02.08.2024	18.	24.12.2024		
9.	06.08.2024	19.	26.12.2024		
10.	07.08.2024	20.	07.01.2025		

• WEB LINK OF ANNUAL RETURN, IF ANY

In terms of Section 92 and Section 134 of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company in the prescribed form will be available on the Company's website at the web link www.machint.com

• COMMITTEES OF THE BOARD AND THEIR MEETINGS

In compliance with the provisions of the Companies Act, 2013, the Board of Directors is empowered to constitute various Committees to assist in the effective discharge of its responsibilities and to ensure focused attention on specific areas of governance.

• AUDIT COMMITTEE:

The scope and terms of reference of the Audit Committee have been amended in accordance with the Act.

During the year under review, the Board of Directors of the Company had accepted all the recommendations of the Committee.

• COMPOSITION, MEETINGS & ATTENDANCE

There were 2 (two) Audit Committee Meetings held during the year on 18.12.2024 and 26.12.2024

Name	Designation	Category	Number of meetings during the year 2024-25
Held	present		

Juhi Sawajani	Chairman	Independent and Non- Executive	2	2
*Udaya Lakshmi Davuluri	Member	Independent and Non- Executive	2	2
Sanakkayala Chinna Kalyana Chakravarthy	Member	Whole-time Director	2	2
#Rina Kumari	Member	Independent and Non- Executive	--	--

*Resigned w.e.f. 07.01.2025, appointed w.e.f. 07.01.2025 and resigned w.e.f. 10.03.2025

#Appointed w.e.f 10.03.2025

• NOMINATION AND REMUNERATION COMMITTEE

Your Company has devised the Nomination and Remuneration Policy for the appointment of persons to serve as Directors on the Board of your Company and for the appointment of Key Managerial Personnel (KMP) of the Company, who have the capacity and ability to lead the Company towards achieving sustainable development.

In terms thereof, the size and Composition of the Board should have:

- Mix of Qualification, skills and experience;

- Mix of Executive, Non-Executive, Independent and Nominee Directors;

- At least One Woman Director.

The Nomination and Remuneration Committee inter alia is responsible for:

i. reviewing the structure, size and composition (including the skills, knowledge and experience) of the Boardand making recommendations on any proposed changes to the Board;

ii. Setting a formal and transparent procedure for selecting new Directors for appointment to the Board;

iii. formulate criteria for determining qualifications and identify individuals suitably qualified to become Board members in terms of skills, knowledge, positive attributes, experience, independence of Director and other factors as per the provisions of applicable law and selecting or making recommendations to the Board on the selection of individuals nominated for Directorship;

iv. assessing the independence of Independent Non-Executive Directors;

v. monitoring the annual checks and assessment on the members of the Board, including the suitability and the sufficiency of time commitment of Non-Executive Directors;

While recommending a candidate for appointment, the NRC shall assess the appointee against a range of criteria including qualification, age, experience, positive attributes, independence, relationships, diversity of gender, background, professional skills and personal qualities required to operate successfully in the position and has discretion to decide adequacy of such criteria for the concerned position. All candidates shall be assessed on the basis of merit, related skills and competencies. There should be no discrimination on the basis of religion, caste, creed or sex.

Your Company has devised a Policy for Performance Evaluation of Independent Directors, Board, Committees and other individual Directors which include criteria for Performance Evaluation of the Non-Executive Directors and Executive Directors. Based on evaluation criteria laid down under the Nomination and Remuneration Policy of the Company, framed in accordance with the provisions of section 178 of the

Companies Act, 2013, the Nomination & Remuneration Committee rates the performance of the board and its committees which, inter-alia, includes evaluation of leadership abilities, contribution in corporate objectives & plans, regular monitoring, effective decision making ability, attendance and contribution at Board and Committee meetings etc.

Your Company regards its employees across the organisational hierarchy as a most valuable and strategic resource and seeks to ensures high performance work culture through affair compensation structure, which is linked to Company and individual performance. The compensation is linked to the nature of job, skill and knowledge required to perform the given job in order to achieve Company’s overall directive.

Your Company has devised a Policy relating remuneration of Directors, Key Managerial Personnel and other Employees with following broad objectives.

i. Remuneration is reasonable and sufficient to attract, retain and motivate directors;

ii. Motivate KMP and other employees and to stimulate excellence in their performance;

iii. Remuneration is linked to performance;

iv. Remuneration Policy balances Fixed &Variable Pay and reflects short & long-term performance objectives.

The Nomination and Remuneration policy of the Company is uploaded on the website of the Company at www.machint.com/policies-codes

• COMPOSITION, MEETINGS & ATTENDANCE

There were 2 (Two) Nomination and Remuneration Committee Meetings held during the year on

07.01.2025 and 10.03.2025.

Name	Designation	Category	Number of meetings during the year 2024-25	
			Held	present
Juhi Sawajani	Chairman	Independent and Non- Executive	2	2
*Udaya Lakshmi Davuluri	Member	Independent and Non- Executive	2	2
Srinivasa Rao Goli	Member	Non-Executive	2	2
#Rina Kumari	Member	Independent and Non- Executive	--	--

*Resigned w.e.f. 07.01.2025, appointed w.e.f. 07.01.2025 and resigned w.e.f. 10.03.2025

#Appointed w.e.f 10.03.2025

• RISK MANAGEMENT

"Pursuant to Section 134 (3) (m) of the Companies Act, 2013, the Board oversees Company's process for determining risk tolerance and review management's measurement and comparison of overall risk tolerance to established levels. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on continuous basis.

• ANNUAL EVALAUTION OF DIRECTORS, COMMITTEES AND BOARD

Pursuant to the provisions of the Companies Act, 2013 the Nomination and Remuneration Committee of the Board had carried out the evaluation of every Director’s Performance based on specified criteria. Furthermore, the Board had carried out an Annual performance evaluation of its own performance, the Independent Directors as well as the evaluation of the working of the Committees.

• PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES

All contracts, arrangements, and transactions entered into by the Company with related parties during the Financial Year 2024-25 were conducted in the ordinary course of business and on arms length basis. These transactions are disclosed in Form AOC-2 (Annexure A).

Attention is also drawn to Note No. 29 of the Financial Statements for further details on related party transactions.

• STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

The Statement containing the particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(2) and other applicable rules (if any) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in Annexure D to this report.

None of the employee of your company, who was employed throughout the financial year, was in receipt of remuneration in aggregate of one Crore and two lakh rupees or more or if employed for the part of the financial year was in receipt of remuneration of eight lakh and fifty thousand rupees or more per month.

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

At the commencement of the financial year 2024–25, the Company had no subsidiaries, joint ventures, or associate companies.

During the financial year under review, there were no additions or cessations, and accordingly, the Company continues to have no subsidiary, joint venture, or associate company as on March 31, 2025.

The Company remains focused on strengthening its standalone operations and achieving sustainable growth in line with its strategic objectives.

• PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Particulars of loans given, investments made, guarantees given and securities provided under Section 186 of The Companies Act, 2013 form part of the Notes to the financial statements provided in this Annual Report.

• COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.
• CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

• Conservation of Energy, Technology Absorption-

Our company has fully embraced technology absorption as a cornerstone of our strategy for advancing drone manufacturing and research and development (R&D). By integrating cutting-edge technologies such as artificial intelligence, advanced sensors, and autonomous systems, we have enhanced our ability to design and produce drones that meet the highest standards of efficiency, precision, and reliability. In our R&D efforts, we continually absorb and apply the latest scientific advancements, enabling us to accelerate innovation and bring new, market-leading drone models to fruition. This commitment to technology

absorption not only strengthens our manufacturing processes but also ensures that our products are at the forefront of the industry, positioning us as a leader in the rapidly evolving drone sector. The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.
• Steps takenby company for utilizing alternate sources of energy: Nil
• Capital investment on energy conservation equipment’s: Nil

• Foreign Exchange earnings and Outgo

(Amount in Lakhs)

Earnings	Rs.4755.55
Outgo	Rs.9.91

• RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and minimization procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company, and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

• DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Our Company provides equal opportunities and is committed to creating a healthy working environment that enables our Employees to work with equality and without fear of discrimination, prejudice, gender bias or any form of harassment at workplace. Our Company has in place a Prevention of Sexual Harassment (POSH) policy in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. As part of our ongoing efforts to ensure awareness and compliance, a POSH training session was conducted on December 25, 2024, for employees across the organization.

For the financial year ended March 31, 2025, the Company has not received any complaints related to sexual harassment. This reflects our continued focus on promoting a safe and inclusive work culture.

• INTERNAL FINANCIAL CONTROL

The Company has comprehensive internal control mechanism and has in place adequate policies and procedures for the governance of orderly and efficient conduct of its business, including adherence to the Company's policies safeguarding its assets, prevention, and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. The Company's internal control systems are commensurate with the nature of its business, and the size and

complexity of its operations and such internal financial controls concerning the Financial Statements are adequate.

During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

• AUDITORS

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act") the Company at its 06th Annual General Meeting of the Company held on September 30, 2024 approved the appointment of M/s. N S V R & ASSOCIATES LLP., Chartered Accountants (Firm Registration No. 008801S/S200060), as the Statutory Auditor of the Company for the period of five years commencing from the conclusion of 6th Annual General Meeting till the conclusion of 11th Annual General Meeting to be held in the year 2029.

• BOARD'S COMMENTS ON THE AUDITORS REPORT

The Statutory Auditors of the Company, M/s NSVR & Associates LLP, Chartered Accountants, have issued their Report on the Standalone Financial Statements of the Company for the year ended 31st March, 2025. While the Auditors have expressed an unmodified opinion, they have drawn attention to the following matters which are considered significant:

Auditor's Observations / Qualifications:

• Irregular Availment of Input Tax Credit (ITC):

The Auditors have drawn attention to Note No. 27 of the financial statements regarding the ongoing investigation by the DGGI, HZU under GST laws in respect of alleged irregular availment of Input Tax Credit from certain vendors amounting to 399.12 lakhs. The GST authorities have intimated a demand for payment of the said sum.

• Mismatch in Working Capital Statements:

As per Annexure B of the Audit Report, it has been observed that the monthly statements filed by the Company with banks in respect of working capital borrowings are not in agreement with the books of account. The noted differences as at 31st March, 2025 aggregate to 607.87 lakhs.

• Statutory Dues – Delays in Payment:

The Auditors have reported that the Company has been irregular in depositing undisputed statutory dues including Provident Fund and Income Tax. Undisputed arrears outstanding for more than six months as at 31st March, 2025 include 13.85 lakhs towards Income Tax demand of previous years and 187.95 lakhs towards Tax Deducted at Source (TDS).

Management’s Replies:

• Regarding GST Investigation:

The Management clarifies that the Company has duly discharged its GST liability to the vendors and does not accept the demand raised by the authorities. The Company has initiated appropriate appellate proceedings and is confident of obtaining relief in the matter. No financial impact is expected other than what is disclosed in the notes to the accounts.

• Regarding Working Capital Statement Mismatch:

The differences noted between the stock/debtors/creditors reported to banks and the financial statements are primarily due to timing differences, classification adjustments, and provisional entries. The Management has taken steps to strengthen reconciliation processes and ensure alignment in future reporting to lenders.

• Regarding Statutory Dues:

The delay in remittance of certain statutory dues was on account of temporary liquidity constraints during the year. The Management affirms that necessary arrangements are being made to clear the arrears on priority and to ensure strict compliance in timely deposit of all statutory dues going forward.

• SECRETARIAL AUDIT REPORT

The requirement of obtaining a Secretarial Audit Report from the practicing company secretary is not applicable to the Company.

• COST RECORDS

As per Section 148 of the Companies Act 2013 the provisions of maintenance of Cost Records are not applicable to the Company. Therefore, the Company is not required to maintain its cost records.

• CORPORATE SOCIAL RESPONSIBILITY

The provisions relating to Corporate Social Responsibility (CSR) under the Companies Act, 2013 are applicable to the Company.

In Board Meeting held on 21st February 2024, an ongoing project was identified for the CSR activity in accordance with the provisions of the Companies Act, 2013 and CSR Rules. For the financial year 2024–25, the prescribed CSR expenditure was INR 21,36,469/-, in addition to the unspent CSR expenditure of INR 10,79,536/- carried forward from the financial year 2023–24, aggregating to a total CSR obligation of INR 32,16,005/-.

During the year, the Board approved and incurred a total CSR expenditure of INR 32,50,000/- on 10th March 2025, directed towards Arya Foundation, a project identified and approved as part of the Company's CSR initiatives.

Arya Foundation is a registered public charitable trust engaged in promoting education, healthcare, and social welfare activities with a vision to create sustainable and inclusive development. The contribution was made

towards its ongoing programs aimed at uplifting underprivileged communities and promoting social equity.

A brief outline of the Company's CSR Policy along with details of the initiatives undertaken during the year is provided in Annexure C to this Report, in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014.

• ENVIRONMENT & SAFETY

The company is conscious of the importance of environmentally clean and safe operations. The Company's Policy requires conduct of operations in such a manner, so as to ensure safety of all concerned, compliances environmental regulations and preservation of natural resources.

• HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Your Company has amicable employee relations at all locations and would like to place on record its sincere appreciation for the unstinted support it continues to receive from all its employees. The Company takes pride in the commitment, competence and dedication shown by its employees in all areas of business.

• VIGIL MECHANISM

Pursuant to section 177(9) of the Companies Act, 2.13 read with rules framed thereunder, Company's vigil mechanism allows the Directors and employees to report their concerns about unethical behaviour, actual or suspected fraud, or violation of the code of conduct /business ethics as well as to report any instance of leak of Unpublished Price Sensitive Information. The vigil mechanism provides for adequate safeguards against victimization of the Director(s) and employee(s) who avail of this mechanism. No person has been denied access to the Chairperson of the Board.

• FRAUD REPORTED BY AUDITORS

During the Financial Year 2024-25, no frauds were reported by the auditors under sub-section (12) of Section 143 other than those which are reportable to Central Government.

• DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, there were no applications made or any proceedings pending in the name of the company under the Insolvency and Bankruptcy code, 2016.

• DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

• DIRECTORS RESPONSIBILTY STATEMENT

As required under clause (c) of sub-section (3) of section 134 of the Act, the directors of your Company, to the best of their knowledge and belief, state that:

• In the preparation of the annual accounts for the year ended on March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

• The Directors have 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 as at March 31, 2025 and of the profit of the Company for the year ended on that date.

• The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

• The Directors have prepared the annual accounts on a 'going concern' basis.

• The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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

• PARTICULARS OF THE EXTRA-ORDINARY GENERAL MEETING OF THE COMPANY HELD DURING THE YEAR

During the year under review, the Company convened eight (8) Extra-Ordinary General Meetings (EGMs). The details are as under:

S. No.	Date of EGM	S. No.	Date of EGM
1.	04.04.2024	5.	12.08.2024
2.	20.05.2024	6.	03.12.2024
3.	02.07.2024	7	19.12.2024
4.	13.07.2024	8.	30.12.2024

• MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT

1961

The Company affirms that it has fully complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory entitlements under the Act, including paid maternity leave, continuity of salary and service during the leave period, as well as post-maternity support such as nursing breaks and flexible return-to-work arrangements, wherever applicable. The Company remains committed to promoting a supportive, inclusive, and equitable work environment that safeguards the rights and well-being of its women employees in alignment with applicable legal provisions.

• LIQUIDITY

Our Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables our Company to position itself for quick responses to market dynamics.

• IMPLEMENTATION OF AUDIT TRAIL MECHANISM IN COMPLIANCE WITH RULE 11 OF THE COMPANIES ACT, 2013

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 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.

• APPOINTMENT OF DESIGNATED PERSON FOR STATUTORY COMPLIANCE

To ensure robust governance and adherence to applicable statutory requirements under the Companies Act, 2013 and other relevant laws, the Board of Directors, at its duly convened meeting, designated Mr. RAJESH SANAKKAYALA, Managing director, as the responsible officer for overseeing statutory compliances of the Company. This appointment has been duly noted and disclosed in the Annual Return of the Company in accordance with applicable provisions.

• COMPLIANCE WITH ISIN REQUIREMENT UNDER THE COMPANIES (PROSPECTUS AND ALLOTMENT OF SECURITIES) SECOND AMENDMENT RULES, 2023

Pursuant to the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023, non- small companies are required to obtain an International Securities Identification Number (ISIN) for their securities to enhance transparency and facilitate efficient tracking and trading.

In compliance with the said amendment, the Company has already obtained its ISIN through its Registrar and Transfer Agent, Bigshare Services Pvt. Ltd. All necessary documentation and formalities were completed well in advance, and the Company continues to remain fully compliant with the prescribed regulatory framework.

• ACKNOWLEDGEMENT

Your Directors wish to place on record sincere appreciation for the support and co-operation received from various Central and State Government Departments, organizations and agencies. The Directors also gratefully acknowledge all stakeholders of your Company, viz., Shareholders, customers, dealers, vendors, banks and other business partners for excellent support received from them during the Financial Year under review.

Your Directors also express their warm appreciation to all the employees of the Company for their unstinted commitment and continued contribution to the growth of the Company.

For and on behalf of the Board of Directors

MACHINT SOLUTIONS LIMITED

(formerly known as Machint Solutions Private Limited)

Rajesh Sanakkayala Sanakkayala Chinna Kalyana

Chakravarthy

Managing Director Whole-time director

DIN: 08104982 DIN : 08104981

Date: 01-09-2025

Place: Hyderabad

Annexure-A

Related Party Transactions:

Particulars of Contracts or Arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014) for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013)

• Details of contracts or arrangements or transactions not at arm’s length basis: Nil

• Details of contracts or arrangement or transactions at arm's length basis:

(Amount in Lacs)

Name(s) of the related party and nature of relationship	Nature of contracts/arrang ement/transacti ons	Duration of the contracts / arrangemen ts/transacti ons	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
Machint Solutions LLC	Sale of service	Multiple times	Rs. 2,376.28/-		Nil

For and on behalf of the Board of Directors

MACHINT SOLUTIONS LIMITED

(formerly known as Machint Solutions Private Limited)

Rajesh Sanakkayala Sanakkayala Chinna Kalyana

Chakravarthy

Managing Director Whole-time director

DIN: 08104982 DIN : 08104981

Date: 01-09-2025

Place: Hyderabad

Annexure-B

Annual Report on CSR Activities

• Brief outline on CSR Policy of the Company:

The Company under its CSR policy, affirms its commitment of seamless integration of marketplace, workplace, environment and community concerns with business operations by undertaking following activities / initiatives that are not taken in its normal course of business and/or confined to only the employees and their relatives and which are in line with the broad-based list of activities, areas or subjects that are set out under schedule VII of the Companies Act, 2013 and Rules made thereunder as amended from time to time.

• Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.

• Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

• Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward

groups.
• Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
• Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
• Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widow;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and olympic sports.

Assistance and Relief Contribution to the prime minister’s national relief fund [or Prime Ministers Citizen

in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

• (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector

Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)
• Rural development projects
• Slum area development.- as

such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
• Disaster management, including relief, rehabilitation and reconstruction activities.

To undertake such initiatives/projects or participate in any events as the Board (Board includes Board level committees as well, constituted for CSR activities, if any) may consider appropriate in areas or subjects that are set out under Schedule VII of the Companies Act, 2013, by adhering to the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time and in accordance with the various CSR circulars, guidelines, clarifications and FAQs as may be issued by the Ministry of Corporate Affairs from time to time.

Pursuant to the provisions of Section 135(9) of the Companies Act, 2013, presently the Company is exempted from the requirement of constitution of CSR Committee and hence the functions of the CSR Committee are discharged by the Board of Director which includes formulation of Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013, specifying modalities of execution of such projects or programs which may be annual or ongoing in nature and implementation schedule for the same and monitoring the progress of such projects or programs; monitoring of CSR Policy of the Company from time to time; formulation of Annual Action Plan of CSR activities to be undertaken in pursuance of Schedule VII of the Companies Act, 2013 and the CSR Policy and amend such approved Action Plan during the financial year, if required; approve the amount of expenditure to be incurred on the CSR; provide for the treatment of unspent / excess spent of CSR funds and surplus arising out of CSR activities, if any in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder

as amended from time to time;monitoring the activities undertaken pursuant to Corporate Social Responsibility Policy of the Company from time to time by instituting a transparent monitoring mechanism for implementation and reporting of the CSR projects or programs or activities undertaken by the Company; appointing independent agency for carrying out impact assessment and impact assessment reports, if any, of the CSR Projects undertaken by the Company; noting of the funds utilisation certificate submitted by the Chief Financial Officer or the person responsible for financial management; and undertake such other activities as may be required under the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Composition of CSR Committee: The requirement to constitute a CSR Committee was not applicable to the Company;
• Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The composition of the Company’s CSR Committee is not applicable. However the CSR Policy, and the CSR projects approved by the Board for the financial year 2024-25 are available on the Company’s website and can be accessed through the following link: www.machint.com
• Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable

• (a) Average net profit of the company as per section 135(5) read with section 198:

Financial Year	Net Profit Before Tax
2023-2024	17,34,79,914
2022-2023	12,21,44,613
2021-2022	2,48,45,897
Average Net Profit of previous three financial years	10,68,23,475

(b) Two percent of average net profit of the company as per section 135(5): INR 21,36,469/-

• Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

• Amount required to be set off for the financial year, if any: Nil
• Total CSR obligation for the financial year [(b)+(c)-(d)]: INR 21,36,469/-

Note: Unspent CSR amount of 10,79,536 (allocated to ongoing project) relating to FY 2023-24 (details in para 7) was available and utilised during FY 2024-25 in addition to the obligation in (e) above.
• (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): INR 32,50,000/- (paid on 27-03-2025 to Arya Foundation)
• Amount spent on Administrative Overheads: Nil
• Amount spent on Impact Assessment, if applicable: Nil
• Total amount spent for the Financial Year [(a)+(b)+(c)]: INR 32,50,000/-
• CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.	Amount Unspent (in Lacs)				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second provisoto section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
32,50,000/-	-	-	-	-	-

• Excess amount for set off, if any

Sl. No.	Particular	Amount (in Lacs)
(1)	(2)	(3)
a.	Two percent of average net profit of the company as per section 135(5)	21,36,469

b.	Amount available for set-off	0
(i)	Total CSR obligation after using available set-off	21,36,469
(ii)	Total amount spent for the Financial Year	32,50,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	11,13,531
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	33,995

• Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Preceding Financial Years	Amount Transferre d To Unspent CSR Account Under Subsection (6) of Section 135	Balance Amount In Unspent CSR Account under subsection (6) of section 135	Amount Spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any	Amount Remaining to be spent In Succeeding Financial Years	Deficiency, if any
Amount	Date of Transfer						
1	2023-2024	10,79,536	10,79,536 (transferred on 30-04-2024*)	10,79,536	-	- -	-

• Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of	Pin code of the	Date of creation	Amount of CS	Details of entity/ Authority/ beneficiary of the registered owner

	the property]	property or asset(s)		R amount spent	
(1)	(2)	(3)	(4)	(5)	(6)

CSR Registration Number, if applicable | Name | Registered Address

Nil

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

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

Not Applicable

For and on behalf of the Board of Directors

MACHINT SOLUTIONS LIMITED

(formerly known as Machint Solutions Private Limited)

Rajesh Sanakkayala Sanakkayala Chinna Kalyana

Chakravarthy

Managing Director Whole-time director

DIN: 08104982 DIN : 08104981

Date: 01-09-2025

Place: Hyderabad

Annexure C1

DETAILS OF CSR AMOUNT SPENT AGAINST OTHER THAN ONGOING PROJECTS DURING THE FINANCIAL YEAR 2024-25

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Loc al are a (Ye s/ No) .	Location of the project.		Amount spent for the project	Mode of imple ment ation - Direct (Yes/ No).	Mode implementationof Through - implementing agency.	
State.	District.	Name.	CSR registrati on number						
1.	Contribution to Arya Foundation (programmes in education/health /social welfare)	Promoting education (Schedule VII (ii))	N	Delhi	New Delhi	32,50,000	No	Arya Foundation	CSR00058883
	Total					32,50,000			

Statement showing the names of the Top ten Employees in terms of Remuneration drawn as per Rule 5 (3) Of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(Amount in Rs.)

S No.	Name of the Employee	Designation of the employee	Remuneration received	Nature of employment whether contractual or otherwise	Qualification and experience of the employee	Date of commencement of employment	The age of the employee	The last employment held by such employee before joining the Company	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of sub rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014.	Whether any such employee is a relative of any director or manager of the Company and if so, name of such director or manager
1	Ramchand Nallanthighal	Senior Manager	11,30,000	Permanent	M.Sc	26-01-2019	58 years	HR Manager	NA	NA
2	Raja Pavuluru	Manager	32,80,000	Permanent	B.Tech	24-10-2019	35 years	Appian Developer	NA	NA
3	Ranjit Kumar Banala	Lead	12,80,000	Permanent	B.Tech	04-12-2019	37 years	NA	NA	NA
4	Ashok Kumar Meduri	Senior Associate	12,30,000	Permanent	B.Tech	09-11-2021	32 years	Developer	NA	NA
5	Nizar Ahamed	Associate Vice President	56,44,000	Permanent	BE	19-09-2022	39 years	Lead Developer	NA	NA
6	Manisha Reddy Chintalapelli	Senior Associate	11,81,250	Permanent	CA	18-04-2024	32 years	CA	NA	NA
7	Velamuri Ravi Chandra Sekhara Sastry	Lead	8,50,000	Permanent	B.Tech	17-10-2022	28 years	QA	NA	NA
8	Rajesh Jonnadula	Associate Vice President	28,40,000	Permanent	BCA	02-08-2023	44 years	Sr Project Manager	NA	NA

9	Tulasi Jonnalagadda	Senior Manager	12,60,000	Permanent	MBA	17-01-2018	36 years	Sr HR Executive	NA	NA
10	Thota Venugopalaswamy	Senior Associate	7,30,000	Permanent	B.Tech	01-02-2022	33 years	Pega Developer	NA	NA

Textual information (8)

Description of state of companies affair

INDUSTRY SCENARIO AND STATE OF COMPANY AFFAIRS: Industry Scenario The global Information Technology (IT) and Digital Transformation industry continues to evolve rapidly, driven by accelerated adoption of Artificial Intelligence, Automation, Cloud Computing, Data Analytics, and Cybersecurity solutions. Enterprises across sectors are increasingly investing in digital platforms to enhance customer experience, optimise operations, and achieve cost efficiencies. India remains a key hub for technology and IT-enabled services, supported by a strong talent base, government incentives, and rising demand for automation-driven solutions. The domestic IT sector has shown resilience amid global uncertainties and continues to expand its role in shaping digital ecosystems worldwide. In this context, opportunities are significant for companies focusing on niche, innovation-led offerings, such as intelligent automation, process transformation, and AI/ML-based enterprise solutions, which align closely with Machint’s core expertise. State of Company’s Affairs During the year under review, your Company, Machint Solutions Limited, reported a Total Revenue of 9,368.01 lakhs as against 8,687.90 lakhs in the previous year, reflecting a growth of around 7.8%. The Profit before Tax stood at 2,418.55 lakhs (Previous Year: 1,734.80 lakhs) and the Profit after Tax was 1,737.82 lakhs (Previous Year: 1,275.02 lakhs). The Company’s performance during the year demonstrates operational stability and consistent demand for its technology-driven offerings, despite higher employee costs and increased depreciation due to continued investments in infrastructure and capability building. Finance costs remained under control, highlighting prudent financial management. Machint continues to strengthen its position in the IT solutions space by focusing on innovation, strategic partnerships, and expansion of its client base across geographies. The management remains committed to leveraging cutting-edge digital tools to deliver value-driven solutions, while also investing in talent and technology to sustain long-term growth.

Textual information (9)

Disclosures relating to amount recommended to be paid as dividend

DIVIDEND During the year under review, the Board of Directors has not recommended any dividend. The decision has been taken after careful evaluation of the Company’s expansion plans, working capital requirements, and long-term strategic objectives. The Board believes that retention of earnings for reinvestment will strengthen the Company’s financial position and support sustainable growth, thereby enhancing long-term shareholder value.

Textual information (10)

Details regarding energy conservation

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO Conservation of Energy, Technology Absorption- Our company has fully embraced technology absorption as a cornerstone of our strategy for advancing drone manufacturing and research and development (R&D). By integrating cutting-edge technologies such as artificial intelligence, advanced sensors, and autonomous systems, we have enhanced our ability to design and produce drones that meet the highest standards of efficiency, precision, and reliability. In our R&D efforts, we continually absorb and apply the latest scientific advancements, enabling us to accelerate innovation and bring new, market- leading drone models to fruition. This commitment to technology absorption not only strengthens our manufacturing processes but also ensures that our products are at the forefront of the industry, positioning us as a leader in the rapidly evolving drone sector. The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities. Steps takenby company for utilizing alternate sources of energy: Nil Capital investment on energy conservation equipment’s: Nil

Textual information (11)

Details regarding technology absorption

Conservation of Energy, Technology Absorption- Our company has fully embraced technology absorption as a cornerstone of our strategy for advancing drone manufacturing and research and development (R&D). By integrating cutting-edge technologies such as artificial intelligence, advanced sensors, and autonomous systems, we have enhanced our ability to design and produce drones that meet the highest standards of efficiency, precision, and reliability. In our R&D efforts, we continually absorb and apply the latest scientific advancements, enabling us to accelerate innovation and bring new, market- leading drone models to fruition. This commitment to technology absorption not only strengthens our manufacturing processes but also ensures that our products are at the forefront of the industry, positioning us as a leader in the rapidly evolving drone sector. The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities. Steps takenby company for utilizing alternate sources of energy: Nil Capital investment on energy conservation equipment’s: Nil

Textual information (12)

Details regarding foreign exchange earnings and outgo

Foreign Exchange earnings and Outgo

(Amount in Lakhs) Earnings

Rs.4755.55 Outgo Rs.9.91

Textual information (13)

Disclosures in director’s responsibility statement

DIRECTORS RESPONSIBILTY STATEMENT As required under clause (c) of sub-section (3) of section 134 of the Act, the directors of your Company, to the best of their knowledge and belief, state that: In the preparation of the annual accounts for the year ended on March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same. The Directors have 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 as at March 31, 2025 and of the profit of the Company for the year ended on that date. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. The Directors have prepared the annual accounts on a 'going concern' basis. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (14)

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

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

Textual information (15)

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Particulars of loans given, investments made, guarantees given and securities provided under Section 186 of The Companies Act, 2013 form part of the Notes to the financial statements provided in this Annual Report.

Textual information (16)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES

All contracts, arrangements, and transactions entered into by the Company with related parties during the Financial Year 2024-25 were conducted in the ordinary course of business and on arms length basis. These transactions are disclosed in Form AOC-2 (Annexure A).

Attention is also drawn to Note No. 29 of the Financial Statements for further details on related party transactions.

Related Party Transactions:

Particulars of Contracts or Arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014) for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013)

• Details of contracts or arrangements or transactions not at arm’s length basis: Nil
• Details of contracts or arrangement or transactions at arm’s length basis:

(Amount in Lacs)

Name(s) of the related party and nature of relationship	Nature of contracts/arrang ement/transacti ons	Duration of the contracts / arrangemen ts/transacti ons	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
Machint Solutions LLC	Sale of service	Multiple times	Rs. 2,376.28/-		Nil

Textual information (17)

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

WEB LINK OF ANNUAL RETURN, IF ANY

In terms of Section 92 and Section 134 of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company in the prescribed form will be available on the Company’s website at the web link www.machint.com

Textual information (18)

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

• Declaration by an Independent Director(s)

All Independent Directors of the Company have submitted declarations affirming that they meet the criteria of independence as stipulated in Section 149(6) of the Companies Act, 2013, along with the Rules framed thereunder. They continue to comply with the Code of Conduct outlined in Schedule IV of the Act. The Independent Directors have also confirmed that they are not aware of any circumstances that could reasonably be anticipated to impair their ability to discharge their duties with objective independent judgment and without external influence. Furthermore, they have confirmed that they are not debarred from holding office as directors under any SEBI order or any other relevant authority.

In the Board's opinion, there have been no changes in circumstances that could affect their status as Independent Directors, and the Board is satisfied with their integrity, expertise, and experience, including proficiency as per Section 150(1) of the Act and applicable rules. Additionally, in accordance with Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, all Independent Directors have included their names in the data bank of Independent Directors.

Textual information (19)

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

Your Company has devised a Policy relating remuneration of Directors, Key Managerial Personnel and other Employees with following broad objectives.

i. Remuneration is reasonable and sufficient to attract, retain and motivate directors;

ii. Motivate KMP and other employees and to stimulate excellence in their performance;

iii. Remuneration is linked to performance;

iv. Remuneration Policy balances Fixed &Variable Pay and reflects short & long-term performance objectives.

The Nomination and Remuneration policy of the Company is uploaded on the website of the Company at www.machint.com/policies-codes

Textual information (20)

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

RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and minimization procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company, and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

Textual information (21)

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

CORPORATE SOCIAL RESPONSIBILITY

The provisions relating to Corporate Social Responsibility (CSR) under the Companies Act, 2013 are applicable to the Company.

In Board Meeting held on 21st February 2024, an ongoing project was identified for the CSR activity in accordance with the provisions of the Companies Act, 2013 and CSR Rules. For the financial year 2024–25, the prescribed CSR expenditure was INR 21,36,469/-, in addition to the unspent CSR expenditure of INR 10,79,536/- carried forward from the financial year 2023–24, aggregating to a total CSR obligation of INR 32,16,005/-.

During the year, the Board approved and incurred a total CSR expenditure of INR 32,50,000/- on 10th March 2025, directed towards Arya Foundation, a project identified and approved as part of the Company's CSR initiatives.

Arya Foundation is a registered public charitable trust engaged in promoting education, healthcare, and social welfare activities with a vision to create sustainable and inclusive development. The contribution was made

towards its ongoing programs aimed at uplifting underprivileged communities and promoting social equity.

A brief outline of the Company's CSR Policy along with details of the initiatives undertaken during the year is provided in Annexure C to this Report, in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Annual Report on CSR Activities

• Brief outline on CSR Policy of the Company:

The Company under its CSR policy, affirms its commitment of seamless integration of marketplace, workplace, environment and community concerns with business operations by undertaking following activities / initiatives that are not taken in its normal course of business and/or confined to only the employees and their relatives and which are in line with the broad-based list of activities, areas or subjects that are set out under schedule VII of the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
• Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
• Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
• Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
• Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
• Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widow;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and olympic sports.

Assistance and Relief Contribution to the prime minister's national relief fund [or Prime Ministers Citizen

in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

• (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector

Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)
• Rural development projects
• Slum area development.- as

such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
• Disaster management, including relief, rehabilitation and reconstruction activities.

To undertake such initiatives/projects or participate in any events as the Board (Board includes Board level committees as well, constituted for CSR activities, if any) may consider appropriate in areas or subjects that are set out under Schedule VII of the Companies Act, 2013, by adhering to the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time and in accordance with the various CSR circulars, guidelines, clarifications and FAQs as may be issued by the Ministry of Corporate Affairs from time to time.

Pursuant to the provisions of Section 135(9) of the Companies Act, 2013, presently the Company is exempted from the requirement of constitution of CSR Committee and hence the functions of the CSR Committee are discharged by the Board of Director which includes formulation of Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013, specifying modalities of execution of such projects or programs which may be annual or ongoing in nature and implementation schedule for the same and monitoring the progress of such projects or programs; monitoring of CSR Policy of the Company from time to time; formulation of Annual Action Plan of CSR activities to be undertaken in pursuance of Schedule VII of the Companies Act, 2013 and the CSR Policy and amend such approved Action Plan during the financial year, if required; approve the amount of expenditure to be incurred on the CSR; provide for the treatment of unspent / excess spent of CSR funds and surplus arising out of CSR activities, if any in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder

as amended from time to time;monitoring the activities undertaken pursuant to Corporate Social Responsibility Policy of the Company from time to time by instituting a transparent monitoring mechanism for implementation and reporting of the CSR projects or programs or activities undertaken by the Company; appointing independent agency for carrying out impact assessment and impact assessment reports, if any, of the CSR Projects undertaken by the Company; noting of the funds utilisation certificate submitted by the Chief Financial Officer or the person responsible for financial management; and undertake such other activities as may be required under the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Composition of CSR Committee: The requirement to constitute a CSR Committee was not applicable to the Company;
• Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The composition of the Company’s CSR Committee is not applicable. However the CSR Policy, and the CSR projects approved by the Board for the financial year 2024-25 are available on the Company’s website and can be accessed through the following link: www.machint.com
• Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable

• (a) Average net profit of the company as per section 135(5) read with section 198:

Financial Year	Net Profit Before Tax
2023-2024	17,34,79,914
2022-2023	12,21,44,613
2021-2022	2,48,45,897
Average Net Profit of previous three financial years	10,68,23,475

(b) Two percent of average net profit of the company as per section 135(5): INR 21,36,469/-

• Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

• Amount required to be set off for the financial year, if any: Nil
• Total CSR obligation for the financial year [(b)+(c)-(d)]: INR 21,36,469/-

Note: Unspent CSR amount of 10,79,536 (allocated to ongoing project) relating to FY 2023-24 (details in para 7) was available and utilised during FY 2024-25 in addition to the obligation in (e) above.
• (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): INR 32,50,000/- (paid on 27-03-2025 to Arya Foundation)
• Amount spent on Administrative Overheads: Nil
• Amount spent on Impact Assessment, if applicable: Nil
• Total amount spent for the Financial Year [(a)+(b)+(c)]: INR 32,50,000/-
• CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.	Amount Unspent (in Lacs)				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second provisoto section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
32,50,000/-	-	-	-	-	-

• Excess amount for set off, if any

Sl. No.	Particular	Amount (in Lacs)
(1)	(2)	(3)
a.	Two percent of average net profit of the company as per section 135(5)	21,36,469

b.	Amount available for set-off	0
(i)	Total CSR obligation after using available set-off	21,36,469
(ii)	Total amount spent for the Financial Year	32,50,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	11,13,531
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	33,995

• Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Preceding Financial Years	Amount Transferre d To Unspent CSR Account Under Subsection (6) of Section 135	Balance Amount In Unspent CSR Account under subsection (6) of section 135	Amount Spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any	Amount Remaining to be spent In Succeeding Financial Years	Deficiency, if any
Amount	Date of Transfer						
1	2023-2024	10,79,536	10,79,536 (transferred on 30-04-2024*)	10,79,536	-	- -	-

• Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of	Pin code of the	Date of creation	Amount of CSR	Details of entity/ Authority/ beneficiary of the registered owner

	the property]	property or asset(s)		amount spent	
(1)	(2)	(3)	(4)	(5)	(6)

CSR Registration Number, if applicable

Name

Registered Address

Nil

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

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

Not Applicable

Textual information (22)

Disclosure of financial summary or highlights [Text Block]

OVERVIEW OF FINANCIAL PERFORMANCE:

The financial statements of the Company have been prepared in accordance with the applicable provisions of the Companies Act, 2013 and the accounting principles generally accepted in India (GAAP). Management continuously evaluates all recently issued or revised accounting standards to ensure appropriate compliance and disclosure.

Key highlights financial performance for the year ended March 31, 2025, are summarized as under:

(All amounts in INR are stated in Lacs)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
Revenue from Operations	9,233.38	8,609.59
Other Income	134.63	78.32
Total Revenue	9,368.01	8,687.90
Employee Benefits Expense	1,627.75	2,012.00
Finance Costs	291.84	323.44
Depreciation & Amortisation Expense	429.51	109.68
Other Expenses	6,240.97	4,507.98
Total Expenses	6,949.46	6,953.10
Profit before Exceptional & Extraordinary Items and Tax	2,418.55	1,734.80
Exceptional / Extraordinary Items	-	-
Profit before Tax	2,418.55	1,734.80
Tax Expense (Current + Deferred + Previous Years)	680.73	459.78
Profit after Tax	1,737.82	1,275.02

Textual information (23)

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

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of the Company is composed of distinguished individuals with proven competence and integrity. In addition to their experience, strong financial acumen, strategic insight, and leadership qualities, the Board members are deeply committed to the Company, dedicating ample time to meetings and preparation. The Board has also identified core skills, expertise, and competencies essential for the effective functioning of the Company.

Notably, the Board includes accomplished women director who contribute significantly to its diversity and effectiveness. Her involvement enriches the Board's perspectives and decision-making processes.

In the opinion of the Board, all directors, including those appointed or re-appointed during the year, possess the requisite qualifications, experience, and expertise, and uphold high standards of integrity.

• Composition

Composition of the Board of Directors and Key Managerial Personnel as on March 31, 2025:

Sr. No	DIN / PAN	Name	Designation	Date of Appointment
1	08744295	Srinivasa Rao Goli	Non-Executive Director	21/05/2020
2	08104981	Sanakkayala Chinna Kalyana Chakravarthy	Whole-time Director	26/09/2018
3	09537252	Pratap Kumar Sanakkayala	Whole-time Director	16/03/2022
4	*****5433M	Rajesh Sanakkayala	CEO	10/03/2025
5	08104982	Rajesh Sanakkayala	Managing Director	10/03/2025
6	*****6591R	Udaya Lakshmi Davuluri	CFO	10/03/2025
7	09811893	Juhi Sawajani	Non-Executive Independent Director	11/11/2024
8	10588570	Rina Kumari	Non-Executive Independent Director	10/03/2025
8	*****5491N	Sher Singh Verma	Company Secretary	20/07/2024

• Induction, Re-Appointment and Resignation

During the reporting period, following changes took place in the composition of the Board of Directors and KMPs of the Company:

• Change in the Composition of Board of Directors:

• Ms. Juhi Sawajani (DIN: 09811893) was appointed as an Independent Director with effect from

November 11, 2024, at the EGM held on December 03, 2024.

• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) was appointed as an Independent Director with effect from November 11, 2024, at the

EGM held on December 03, 2024, and resigned with effect from January 07, 2025, at the Board Meeting held on January 07, 2025.
• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) was re-appointed as an Independent Director by the

Board Meeting held on January 07, 2025, subject to shareholders’ approval.
• Mrs. Udaya Lakshmi Davuluri (DIN: 07704627) again resigned from the position of Independent

Director with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Pratap Kumar Sanakkayala (DIN: 09537252) was re-appointed as Whole-time Director of the Company for a period of five years commencing from March 17, 2025 till March 16, 2030, at the Board Meeting held on March 10, 2025.
• Mr. Rajesh Sanakkayala (DIN: 08104982) was appointed as Managing Director & CEO of the Company for a period of five years commencing from March 10, 2025 till April 09, 2030, at the Board Meeting held on March 10, 2025.
• Mrs. Udaya Lakshmi Davuluri (PAN: ***6591R) was appointed as Chief Financial Officer (CFO) of the Company with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981) resigned from the position of Managing Director with effect from March 10, 2025, at the Board Meeting held on March 10, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981) was subsequently appointed as Whole-time Director of the Company for a period of five years commencing from April 21, 2025 till April 20, 2030, at the Board Meeting held on March 10, 2025.
• Ms. Rina Kumari (DIN: 10588570) was appointed as Additional Director (Independent) of the Company for a period of five years w.e.f. March 10, 2025, at the Board Meeting held on March 10, 2025.

• Change in the Composition of Key Managerial Personnels:

• Mr. Sher Singh Verma (ACS-58060) was appointed as Company Secretary and Compliance Officer with effect from July 20, 2024, at the Board Meeting held on July 20, 2024.
• Mr. Paladugula Ramu was appointed as Chief Financial Officer (CFO) with effect from July 20, 2024, at the Board Meeting held on July 20, 2024, and resigned with effect from September 05, 2024, at the Board Meeting held on September 05, 2024.

Note: Following the closure of the financial year 2024-25, there have been subsequent changes in the composition of the Board of Directors and KMPs:

• Mr. Jain Ringkesh Kantilal (DIN: 10988243) was appointed as an Additional Director (Independent) of the Company for a period of five years w.e.f. April 07, 2025, pursuant to the Circular Resolution passed by the Board on April 07, 2025.
• Ms. Rina Kumari (DIN: 10588570) resigned from the position of Additional Director (Independent) w.e.f. April 16, 2025.
• Mr. Rajesh Sanakkayala (DIN: 08104982), who had been appointed as an Additional Director (Managing Director & CEO) by the Board with effect from March 10, 2025, was formally appointed as Managing Director cum Chief Executive Officer of the Company for a period of five years (from March 10, 2025 to March 09, 2030), by the shareholders at the Extraordinary General Meeting (EGM) held on May 24, 2025.
• Mr. Sanakkayala Chinna Kalyana Chakravarthy (DIN: 08104981), who had resigned as Managing Director with effect from March 10, 2025, was appointed as Whole-time Director of the Company for a period of five years (from March 10, 2025 to March 09, 2030), by the shareholders at the EGM held on May 24, 2025.
• Mr. Pratap Kumar Sanakkayala (DIN: 09537252) was re-appointed as Whole-time Director of the Company for a further period of five years (from March 16, 2025 to March 15, 2030), by the shareholders at the EGM held on May 24, 2025
• Mr. Jain Ringkesh Kantilal (DIN: 10988243), was appointed as an Independent Director of the Company for a period of five years (from April 07, 2025 to April 06, 2030), by the shareholders at the EGM held on May 24, 2025.

Textual information (24)

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

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

At the commencement of the financial year 2024–25, the Company had no subsidiaries, joint ventures, or associate companies.

During the financial year under review, there were no additions or cessations, and accordingly, the Company continues to have no subsidiary, joint venture, or associate company as on March 31, 2025.

The Company remains focused on strengthening its standalone operations and achieving sustainable growth in line with its strategic objectives.

Textual information (25)

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

DEPOSITS

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act read with rules made thereunder at the end of financial year 2024-25 or the previous financial years. Your Company did not accept any deposit during the year under review.

Textual information (26)

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

DEPOSITS

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act read with rules made thereunder at the end of financial year 2024-25 or the previous financial years. Your Company did not accept any deposit during the year under review.

Textual information (27)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [Text Block]

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

Textual information (28)

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

INTERNAL FINANCIAL CONTROL

The Company has comprehensive internal control mechanism and has in place adequate policies and procedures for the governance of orderly and efficient conduct of its business, including adherence to the Company’s policies safeguarding its assets, prevention, and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. The Company’s internal control systems are commensurate with the nature of its business, and the size and

complexity of its operations and such internal financial controls concerning the Financial Statements are adequate.

During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

Textual information (29)

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

Your Company has devised a Policy relating remuneration of Directors, Key Managerial Personnel and other Employees with following broad objectives.

i. Remuneration is reasonable and sufficient to attract, retain and motivate directors;

ii. Motivate KMP and other employees and to stimulate excellence in their performance;

iii. Remuneration is linked to performance;

iv. Remuneration Policy balances Fixed &Variable Pay and reflects short & long-term performance objectives.

The Nomination and Remuneration policy of the Company is uploaded on the website of the Company at www.machint.com/policies-codes

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	N S V R &ASSOCIATES LLP
Name of auditor signing report	RANGA BABU MANDURI
Firms registration number of audit firm	008801S/S200060
Membership number of auditor	218544
Address of auditors	House No.1-89/1/42, 3rd Floor, Plot No. 41 & 43, Sri. Ram Nagar Colony, Kavuri Hills, Guttalla Begumpet, Madhapur, Hyderabad, Telengana-500081.
Permanent account number of auditor or auditor's firm	XX-XX-XX-093D
SRN of form ADT-1	N24293961
Date of signing audit report by auditors	01/09/2025
Date of signing of balance sheet by auditors	01/09/2025

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (30) [See below]	
Disclosure in auditors report relating to inventories	Textual information (31) [See below]	
Disclosure in auditors report relating to loans		Textual information (32) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (33) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (34) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (35) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (36) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (37) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (38) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (39) [See below]	
Disclosure in auditors report relating to managerial remuneration	Nil	
Disclosure in auditors report relating to Nidhi Company		xi. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (40) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (41) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (42) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (43) [See below]

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

	01/04/2024 to 31/03/2025
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (44) [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	Yes

Textual information (30)

Disclosure in auditors report relating to fixed assets

i. In respect of the Company's Property, Plant and Equipment: a) A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. B) The Company has maintained proper records showing full particulars of intangible assets. b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification. c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statements are held in the name of the Company. d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Textual information (31)

Disclosure in auditors report relating to inventories

ii. In respect of the Inventory & Working Capital: a) The Inventories of the company comprise of work in progress relating to software projects. Hence the reporting under the sub clauses of a, b & c are not applicable. b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Monthly statements filed by the company are not in agreement with the books of accounts of the company as mentioned below as at March 31, 2025: Amount in Lakhs. Particulars As per Stock Statement As per Books Difference Sales 9,410.03 9,233.38 176.65 Debtors 7,658.15 7,292.50 365.65 Creditors 391.39 325.82 65.57 Total 17,459.57 16,851.70 607.87

Textual information (32)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (c), (d), (e) and (f) of the order are not applicable to the Company.

Textual information (33)

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

iii. According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security and therefore the relevant provisions of Sections 185 and 186 of the Companies Act, 2013 ("the Act") are not applicable to the Company. Accordingly, clause 3(iv) of the Order is not applicable.

Textual information (34)

Disclosure in auditors report relating to deposits accepted

iv. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

Textual information (35)

Disclosure in auditors report relating to maintenance of cost records

v. In our opinion, the Company does not fall under the threshold limits prescribed for the maintenance of cost records under subsection (1) of section 148 of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

Textual information (36)

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

vi. In respect of statutory dues: (a) In our opinion, the Company has generally been irregular in depositing undisputed statutory dues including Provident Fund & Income Tax. (b) There were undisputed amounts payable in respect of Tax Deducted at Source and Income Tax in arrears as at March 31, 2025 for a period of more than six months from the date they became payable. SL No Nature of Dues Amount (in Lakhs) 1 Income Tax Demand – Previous Years 13.85 2. Tax Deducted at Source 187.95 Total 201.80 (c) There are disputed dues Pending as on March 31,2025 as mentioned below: S.No Department Amount (Rs. Lakhs) Forum where dispute is pending 1. GST 399.12 Lacs (Rs.105.61 Lacs paid out of Rs. 504.73 Lacs) pending with DGGI HZU

Textual information (37)

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

viii. The Company has not defaulted in repayment of Loans or borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable. (a) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority. (b) To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained. (c) On an overall examination of the financial statements, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company. (d) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations. (e) The Company has not raised any loans on the pledge of securities held in its subsidiaries or associate company during the year and hence reporting under this clause is not applicable.

Textual information (38)

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

ix. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

Textual information (39)

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

(a). No fraud by the Company and no material 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 Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c). No whistle blower complaints received by the Company during the year (and upto the date of this report).

Textual information (40)

Disclosure in auditors report relating to transactions with related parties

xii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (41)

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

(b). During the year, the Company has made preferential allotment of shares and the preferential allotment/ private placement of shares/ convertible debentures during the year are in accordance with the requirement of Section 42 and Section 62 of the Companies Act, 2013 and the funds raised have been used for the purposes for which the funds were raised.

Textual information (42)

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

xiv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (43)

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

a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable. b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable. d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

Textual information (44)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF MACHINT SOLUTIONS LIMITED

Report on the Audit of the Financial Statements:

We have audited the accompanying financial statements of M/s. Machint Solutions Limited (“the Company”), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of the material 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 (“the Act”) 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 read with the Companies (Accounting Standards) Rules, 2021, as amended and other Accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and its cash flows for the half year ended on that date.

Basis for Opinion

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

Emphasis of Matter:

We draw your attention to note no 27: to the notes to the financial statements with regard to

The investigation by the DGGI HZU under Goods and Services against the Company regarding the irregular availment of Input Tax Credit from certain Vendors during the year under audit. During the proceedings of Investigation, the GST Department has intimated to make a payment of Rs.504.73 Lakhs.

The Management of the company informed us that the Company did not accept the said amount as the company discharged its GST Liability to the vendors. The Company is in the process of filing necessary appeals to represent the case before the authorities for the relief.

Our conclusion on the statement is not qualified in respect of these matters.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to be reported.

Key Audit Matter	Auditor’s Response
1. Trade Receivables: Net Trade Receivables amounting to Rs.7292.50 lakhs. Trade Receivables are recognized at their anticipated realized value, which is the original invoice amount. Trade receivables are considered as key audit matters in the audit due to size of Trade receivables.	To obtain sufficient and appropriate audit evidence, procedures performed include the following: • We obtained balance confirmations from customers on sample basis; • We analyzed the aging of trade receivables; and • We obtained a list of long outstanding receivables, and assessed the recoverability of these through inquiry with management and by obtaining sufficient corroborative evidence to support the conclusions.

Other Information

The Company’s Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board’s Report including Annexure to Board’s Report, Business Responsibility Report, Corporate Governance and Shareholder’s Information, but does not include the financial statements and our auditor’s report there on. The other information mentioned above is expected to be made available to us after the date of auditor’s report.

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

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

If, based on the work we have performed, we conclude that there is no material misstatement of this other information.

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

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility 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 ,and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards referred to in Section 133 of Companies Act 2013 read with the rules issued thereunder. 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

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

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020, issued by the department of company affairs, in terms of section 143 (11) of the companies Act, 2013, and on the basis of our examination of the books and records as we considered appropriate and according to the information and explanation given to us, we give in the "Annexure B" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Companies Act 2013, we report that:

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

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

c) The Balance Sheet and Statement of Profit and Loss and Cash flow Statement dealt with by this Report agree with the books of account.

d) In our opinion, the aforesaid financials comply with the Accounting Standards specified under of Section 133 of the Companies Act, 2013 read with Rules issued thereunder.

e) On the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.

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 A”; Our report expresses an unmodified opinion on the adequacy and operating effectiveness on the Company’s internal financial controls over financial reporting

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

i) During the year the company has filed legal suit against My Safe Citizen Pvt Ltd (VV Group) towards recovery of the advance payment of Rs.100.00 Lakhs for breach of agreement.

ii) The Company does not have any derivatives contracts. Further there are no long-term contracts for which provisions for any material foreseeable losses is required to be made.

iii) There are no amounts pending that are required to be transferred to Investor Education and Protection Fund.

iv) The management has represented, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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;

v) The management has represented, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

vi) Based on the audit procedures performed by us, which has considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statement.

vii)The company has not declared any Dividend for the current year.

viii) Based on our examination which included test checks, we noted that the company has used an accounting software that has a feature of recording Audit Trial (Edit Log) facility, and consequently, this feature has been operated throughout the year for all relevant transactions recorded in the software.

For NSVR & ASSOCIATES LLP.,

Chartered Accountants

(FRN No.008801S/S200060)

M Ranga Babu

Partner

M.no:218544

UDIN: 25218544BMHZDT6708

Date: 01-09-2025 Place: Hyderabad.

Annexure - A to the Independent Auditors' Report

(Referred to in paragraph (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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 Machint Solutions Limited ("the Company") as of 31st March, 2025.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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 ,2025 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For NSVR & ASSOCIATES LLP

Chartered Accountants

Firm Registration. No: 008801S/S200060

M Ranga Babu

Partner

M.no:218544

UDIN : 25218544BMHZDT6708

Date: 01-09-2025 Place: Hyderabad.

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Machint Solutions Limited of even date) To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that

• In respect of the Company's Property, Plant and Equipment:

a) A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B) The Company has maintained proper records showing full particulars of intangible assets.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statements are held in the name of the Company.

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

e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

- In respect of the Inventory & Working Capital:
- The Inventories of the company comprise of work in progress relating to software projects. Hence the reporting under the sub clauses of a,

b & c are not applicable. b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Monthly statements filed by the company are not in agreement with the books of accounts of the company as mentioned below as at March 31, 2025: Amount in Lakhs.

Particulars	As per Stock Statement	As per Books	Difference
Sales	9,410.03	9,233.38	176.65
Debtors	7,658.15	7,292.50	365.65
Creditors	391.39	325.82	65.57
Total	17,459.57	16,851.70	607.87

According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (c), (d), (e) and (f) of the order are not applicable to the Company.
• According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security and therefore the relevant provisions of Sections 185 and 186 of the Companies Act, 2013 (“the Act”) are not applicable to the Company. Accordingly, clause 3(iv) of the Order is not applicable.
• The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

• In our opinion, the Company does not fall under the threshold limits prescribed for the maintenance of cost records under subsection (1) of section 148 of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

• In respect of statutory dues:
• In our opinion, the Company has generally been irregular in depositing undisputed statutory dues including Provident Fund & Income Tax.

• There were undisputed amounts payable in respect of Tax Deducted at Source and Income Tax in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

SL No	Nature of Dues	Amount (in Lakhs)
1	Income Tax Demand – Previous Years	13.85
2.	Tax Deducted at Source	187.95
	Total	201.80

• There are disputed dues Pending as on March 31,2025 as mentioned below:

S.No	Department	Amount (Rs. Lakhs)	Forum where dispute is pending
1.	GST	399.12 Lacs (Rs.105.61 Lacs paid out of Rs. 504.73 Lacs)	pending with DGGI HZU

• 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 (43 of 1961).
• The Company has not defaulted in repayment of Loans or borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.
• The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
• To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.
• On an overall examination of the financial statements, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
• On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations.
• The Company has not raised any loans on the pledge of securities held in its subsidiaries or associate company during the year and hence reporting under this clause is not applicable.

• (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable. (b). During the year, the Company has made preferential allotment of shares and the preferential allotment/ private placement of shares/ convertible debentures during the year are in accordance with the requirement of Section 42 and Section 62 of the Companies Act, 2013 and the funds raised have been used for the purposes for which the funds were raised.

• (a). No fraud by the Company and no material 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 Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c). No whistle blower complaints received by the Company during the year (and upto the date of this report).

• The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
• In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

• In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
• In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

• a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
• The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
• There has been no resignation of the statutory auditors of the Company during the year.

• According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

• There are no unspent amounts towards Corporate Social Responsibility ("CSR") requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year. For NSVR &ASSOCIATES LLP.,

Chartered Accountants

(FRN No.008801S/S200060)

M Ranga Babu

Partner

M.no:218544

UDIN : 25218544BMHZDT6708

Date: 01-09-2025

Place: Hyderabad.

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,364.2409	211.3022	156.25
Reserves and surplus	9,627.71	5,206.7	
Total shareholders' funds	10,991.95	5,418	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	418.11	249.81	
Deferred tax liabilities (net)	110.44	0	
Other long-term liabilities	0	0	
Long-term provisions	70.02	87.01	
Total non-current liabilities	598.57	336.82	
Current liabilities [Abstract]			
Short-term borrowings	1,424.69	1,191.32	
Trade payables	325.82	211.34	
Other current liabilities	931.33	669.36	
Short-term provisions	574.11	470.74	
Total current liabilities	3,255.95	2,542.76	
Total equity and liabilities	14,846.47	8,297.58	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	681.98	110.47	176.31
Intangible assets	2,533.16	830.14	150.15
Intangible assets under development or work-in-progress	748.01	0	
Total fixed assets	3,963.15	940.61	
Non-current investments	0	0	
Deferred tax assets (net)	0	3.01	
Long-term loans and advances	46.14	46.12	
Total non-current assets	4,009.29	989.74	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,640.62	0	
Trade receivables	7,292.5	4,125.03	
Cash and bank balances	21.25	1,147.54	
Short-term loans and advances	1,140.91	1,818.35	
Other current assets	741.9	216.92	
Total current assets	10,837.18	7,307.84	
Total assets	14,846.47	8,297.58	

[400300] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAJESH	KALYAN
Middle name of director		CHAKRAVARTHY
Last name of director	SANAKKAYALA	SANAKKAYALA
Designation of director	Director	Director
Director identification number of director	08104982	08104981
Date of signing of financial statements by director	01/09/2025	01/09/2025

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

	01/04/2024 to 31/03/2025
Name of company secretary	Sher Singh Verma
Date of signing of financial statements by company secretary	01/09/2025
Name of chief financial officer	Udaya Lakshmi Davuluri
Date of signing of financial statements by chief financial officer	01/09/2025

[100400] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	2,418.56	1,734.8	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	429.51	109.68	
Adjustments for unrealised foreign exchange losses gains	-75.06	2.25	
Other adjustments to reconcile profit (loss)	-18.32	-18.83	
Other adjustments for non-cash items	38.85	-59.22	
Total adjustments to profit (loss)	374.98	33.88	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-1,640.62	0	
Adjustments for decrease (increase) in trade receivables	-3,092.41	-1,732.83	
Adjustments for decrease (increase) in other current assets	-247.55	-1,786.89	
Adjustments for increase (decrease) in trade payables	114.47	-33.36	
Adjustments for increase (decrease) in other current liabilities	309.49	26.93	
Total adjustments for working capital	-4,556.62	-3,526.15	
Total adjustments for reconcile profit (loss)	-4,181.64	-3,492.27	
Net cash flows from (used in) operations	-1,763.08	-1,757.47	
Interest paid	-276.82	-321.43	
Income taxes paid (refund)	567.28	468	
Net cash flows from (used in) operating activities before extraordinary items	-2,053.54	-1,904.04	
Net cash flows from (used in) operating activities	-2,053.54	-1,904.04	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	62.57	120	
Purchase of tangible assets	3,096.3	292.86	
Net cash flows from (used in) investing activities before extraordinary items	-3,033.73	-172.86	
Net cash flows from (used in) investing activities	-3,033.73	-172.86	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	3,836.14	3,338.91	
Proceeds from borrowings	134.21	635.93	
Repayments of borrowings	-267.45	438.35	
Interest paid	276.82	321.43	
Net cash flows from (used in) financing activities before extraordinary items	3,960.98	3,215.06	
Net cash flows from (used in) financing activities	3,960.98	3,215.06	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,126.29	1,138.16	
Net increase (decrease) in cash and cash equivalents	-1,126.29	1,138.16	
Cash and cash equivalents cash flow statement at end of period	21.25	1,147.54	9.38

[200100] Notes - Share capital

Disclosure of classes of share capital [Table] ..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,00,000	[shares] 32,50,000		[shares] 2,50,00,000
Value of shares authorised	2,500	325		2,500
Number of shares issued	[shares] 1,36,42,409	[shares] 21,13,022		[shares] 1,36,42,409
Value of shares issued	1,364.2409	211.3022		1,364.2409
Number of shares subscribed and fully paid	[shares] 1,36,42,409	[shares] 21,13,022		[shares] 1,36,42,409
Value of shares subscribed and fully paid	1,364.2409	211.3022		1,364.2409
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] 1,36,42,409	[shares] 21,13,022		[shares] 1,36,42,409
Total value of shares subscribed	1,364.2409	211.3022		1,364.2409
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,36,42,409	[shares] 21,13,022		[shares] 1,36,42,409
Value of shares called	1,364.2409	211.3022		1,364.2409
Value of shares paid-up	1,364.2409	211.3022		1,364.2409
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 as bonus shares	[shares] 1,15,29,387	[shares] 5,50,522		[shares] 1,15,29,387
Total aggregate number of shares issued during period	[shares] 1,15,29,387	[shares] 5,50,522		[shares] 1,15,29,387
Total increase (decrease) in number of shares outstanding	[shares] 1,15,29,387	[shares] 5,50,522		[shares] 1,15,29,387
Number of shares outstanding at end of period	[shares] 1,36,42,409	[shares] 21,13,022	[shares] 15,62,500	[shares] 1,36,42,409
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of bonus issue during period	1,152.9387	55.0522		1,152.9387
Total aggregate amount of increase in share capital during period	1,152.9387	55.0522		1,152.9387
Total increase (decrease) in share capital	1,152.9387	55.0522		1,152.9387
Share capital at end of period	1,364.2409	211.3022	156.25	1,364.2409
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

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

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Refer to child member	Refer to child member
Number of shares authorised	[shares] 32,50,000		[shares] 2,50,00,000	[shares] 32,50,000
Value of shares authorised	325		2,500	325
Number of shares issued	[shares] 21,13,022		[shares] 1,36,42,409	[shares] 21,13,022
Value of shares issued	211.3022		1,364.2409	211.3022
Number of shares subscribed and fully paid	[shares] 21,13,022		[shares] 1,36,42,409	[shares] 21,13,022
Value of shares subscribed and fully paid	211.3022		1,364.2409	211.3022
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] 21,13,022		[shares] 1,36,42,409	[shares] 21,13,022
Total value of shares subscribed	211.3022		1,364.2409	211.3022
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 21,13,022		[shares] 1,36,42,409	[shares] 21,13,022
Value of shares called	211.3022		1,364.2409	211.3022
Value of shares paid-up	211.3022		1,364.2409	211.3022
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 as bonus shares	[shares] 5,50,522		[shares] 1,15,29,387	[shares] 5,50,522
Total aggregate number of shares issued during period	[shares] 5,50,522		[shares] 1,15,29,387	[shares] 5,50,522
Total increase (decrease) in number of shares outstanding	[shares] 5,50,522		[shares] 1,15,29,387	[shares] 5,50,522
Number of shares outstanding at end of period	[shares] 21,13,022	[shares] 15,62,500	[shares] 1,36,42,409	[shares] 21,13,022
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of bonus issue during period	55.0522		1,152.9387	55.0522
Total aggregate amount of increase in share capital during period	55.0522		1,152.9387	55.0522
Total increase (decrease) in share capital	55.0522		1,152.9387	55.0522
Share capital at end of period	211.3022	156.25	1,364.2409	211.3022
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2023
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 15,62,500
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	156.25

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]		Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Kalyan Chakravarthi Sanakkayala	Kalyan Chakravarthi Sanakkayala	Rajesh Sanakkayala	Rajesh Sanakkayala
PAN of shareholder	XX-XX-XX-473Q	XX-XX-XX-473Q	XX-XX-XX-433M	XX-XX-XX-433M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 18,79,025	[shares] 7,84,661	[shares] 20,92,445	[shares] 5,28,489
Percentage of shareholding in company	13.77%	37.13%	15.34%	25.01%

Disclosure of shareholding more than five per cent in company [Table] ..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]	Shareholder 4 [Member]	Shareholder 5 [Member]	Shareholder 6 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Ambarish Desai	Sahana Systems Limited	Unistone Capital Private Limited	Pratap Kumar Sanakkayala
PAN of shareholder	XX-XX-XX-573P	XX-XX-XX-804R	XX-XX-XX-924C	XX-XX-XX-477A
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 7,91,000	[shares] 7,21,350	[shares] 14,30,783	[shares] 7,07,500
Percentage of shareholding in company	5.80%	5.29%	10.49%	5.19%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

[200200] Notes - Reserves and surplus

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

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

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,737.82	1,275.02		0
Other additions to reserves	3,647.64	3,283.86		3,647.64
Total additions to reserves	5,385.46	4,558.88		3,647.64
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	964.45	0		964.45
Total deductions to reserves	964.45	0		964.45
Total changes in reserves	4,421.01	4,558.88		2,683.19
Reserves at end of period	9,627.71	5,206.7	647.82	5,967.05

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

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

Components of reserves [Axis]	Securities premium account [Member]		Other reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	3,283.86		0	-23.84
Total additions to reserves	3,283.86		0	-23.84
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Total deductions to reserves	0			
Total changes in reserves	3,283.86		0	-23.84
Reserves at end of period	3,283.86	0	0	0
Description of nature and purpose of other reserves/funds			Refer to child member	Refer to child member

Statement of changes in reserves [Table] ..(3)

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

Components of reserves [Axis]	Other reserves [Member]	Other reserves, others [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Other additions to reserves		0	-23.84	
Total additions to reserves		0	-23.84	
Total changes in reserves		0	-23.84	
Reserves at end of period	23.84	0	0	23.84
Description of nature and purpose of other reserves/funds		ESOP Reserve	ESOP Reserve	

Statement of changes in reserves [Table] ..(4)

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

Components of reserves [Axis]	Surplus [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	1,737.82	1,275.02	
Other additions to reserves	0	23.84	
Total additions to reserves	1,737.82	1,298.86	
Total changes in reserves	1,737.82	1,298.86	
Reserves at end of period	3,660.66	1,922.84	623.98

[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]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	86.99	77.36	331.12	172.45
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
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 [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	86.99	77.36	106.26	13.98
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
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]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	86.99	77.36	106.26	13.98
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
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]	Long-term [Member]			
Classification of borrowings [Axis]	Other external commercial borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	86.99	77.36	106.26	13.98
Nature of security [Abstract]				
Nature of security	Term loans from Banks	Term loans from Banks, Term loans from Financial institutions		
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] ..(5)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	224.86	158.47	224.86	158.47
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] ..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,424.69	1,191.32	1,424.69	1,191.32
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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] ..(7)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	1,424.69	1,191.32
Nature of security [Abstract]		
Nature of security	Cash credit from banks, Intercorporate Borrowings, Current maturities of Long term borrowings	Cash credit from banks, Intercorporate Borrowings, Current maturities of Long term borrowings
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

[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 and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Office building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Textual information (45) [See below]	Textual information (46) [See below]	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	Textual information (47) [See below]	Textual information (48) [See below]	Refer to child member	Refer to child member	Textual information (49) [See below]	Textual information (50) [See below]

Disclosure of additional information tangible assets [Table] ..(4)

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 and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Textual information (51) [See below]	Textual information (52) [See below]

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

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 and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written down value method	Written down value method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Textual information (53) [See below]	Textual information (54) [See below]	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Textual information (55) [See below]	Textual information (56) [See below]	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	Textual information (57) [See below]	Textual information (58) [See below]

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	719.85	101.99		719.85	101.99	
Depreciation tangible assets	-104.09	-66.66				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	44.25	101.17		44.25	101.17	
Total disposals tangible assets	44.25	101.17		44.25	101.17	
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	571.51	-65.84		675.6	0.82	
Tangible assets at end of period	681.98	110.47	176.31	949.2	273.6	272.78

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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				512.41	0	
Depreciation tangible assets	104.09	66.66		0	-10.33	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	101.17	
Total disposals tangible assets	0	0		0	101.17	
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	104.09	66.66		512.41	-111.5	
Tangible assets at end of period	267.22	163.13	96.47	512.41	0	111.5

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	512.41	0				
Depreciation tangible assets				0	10.33	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	101.17		0	0	
Total disposals tangible assets	0	101.17		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	512.41	-101.17		0	10.33	
Tangible assets at end of period	542.81	30.4	131.57	30.4	30.4	20.07

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	512.41	0		512.41	0	
Depreciation tangible assets	0	-10.33				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	101.17		0	101.17	
Total disposals tangible assets	0	101.17		0	101.17	
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	512.41	-111.5		512.41	-101.17	
Tangible assets at end of period	512.41	0	111.5	542.81	30.4	131.57

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]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				512.41	0	
Depreciation tangible assets	0	10.33		0	-10.33	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	101.17	
Total disposals tangible assets	0	0		0	101.17	
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	10.33		512.41	-111.5	
Tangible assets at end of period	30.4	30.4	20.07	512.41	0	111.5

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

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	512.41	0				
Depreciation tangible assets				0	10.33	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	101.17		0	0	
Total disposals tangible assets	0	101.17		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	512.41	-101.17		0	10.33	
Tangible assets at end of period	542.81	30.4	131.57	30.4	30.4	20.07

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.71	3.74		0.71	3.74	
Depreciation tangible assets	-1.33	-0.69				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.62	3.05		0.71	3.74	
Tangible assets at end of period	3.47	4.09	1.04	5.99	5.28	1.54

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0.71	3.74	
Depreciation tangible assets	1.33	0.69		-1.33	-0.69	
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	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1.33	0.69		-0.62	3.05	
Tangible assets at end of period	2.52	1.19	0.5	3.47	4.09	1.04

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.71	3.74				
Depreciation tangible assets				1.33	0.69	
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				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.71	3.74		1.33	0.69	
Tangible assets at end of period	5.99	5.28	1.54	2.52	1.19	0.5

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

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

Classes of tangible assets [Axis]	Other plant and 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]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.71	3.74		0.71	3.74	
Depreciation tangible assets	-1.33	-0.69				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.62	3.05		0.71	3.74	
Tangible assets at end of period	3.47	4.09	1.04	5.99	5.28	1.54

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	3.24	
Depreciation tangible assets	1.33	0.69		-0.81	-0.12	
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	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1.33	0.69		-0.81	3.12	
Tangible assets at end of period	2.52	1.19	0.5	2.31	3.12	0

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

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3.24				
Depreciation tangible assets				0.81	0.12	
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				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	3.24		0.81	0.12	
Tangible assets at end of period	3.24	3.24	0	0.93	0.12	0

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3.24		0	3.24	
Depreciation tangible assets	-0.81	-0.12				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.81	3.12		0	3.24	
Tangible assets at end of period	2.31	3.12	0	3.24	3.24	0

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				132.33	90.17	
Depreciation tangible assets	0.81	0.12		-60.05	-27.49	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		44.25	0	
Total disposals tangible assets	0	0		44.25	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	0.81	0.12		28.03	62.68	
Tangible assets at end of period	0.93	0.12	0	113.8	85.77	23.09

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

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	132.33	90.17				
Depreciation tangible assets				60.05	27.49	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	44.25	0		0	0	
Total disposals tangible assets	44.25	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	88.08	90.17		60.05	27.49	
Tangible assets at end of period	217.98	129.9	39.73	104.18	44.13	16.64

Disclosure of tangible assets [Table] ..(16)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	132.33	90.17		132.33	90.17	
Depreciation tangible assets	-60.05	-27.49				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	44.25	0		44.25	0	
Total disposals tangible assets	44.25	0		44.25	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	28.03	62.68		88.08	90.17	
Tangible assets at end of period	113.8	85.77	23.09	217.98	129.9	39.73

Disclosure of tangible assets [Table] ..(17)

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 and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				132.33	90.17	
Depreciation tangible assets	60.05	27.49		-60.05	-27.49	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		44.25	0	
Total disposals tangible assets	0	0		44.25	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	60.05	27.49		28.03	62.68	
Tangible assets at end of period	104.18	44.13	16.64	113.8	85.77	23.09

Disclosure of tangible assets [Table] ..(18)

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]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	132.33	90.17				
Depreciation tangible assets				60.05	27.49	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	44.25	0		0	0	
Total disposals tangible assets	44.25	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	88.08	90.17		60.05	27.49	
Tangible assets at end of period	217.98	129.9	39.73	104.18	44.13	16.64

Disclosure of tangible assets [Table] ..(19)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.35	-0.63				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.35	-0.63		0	0	
Tangible assets at end of period	0.43	0.78	1.41	4.03	4.03	4.03

Disclosure of tangible assets [Table] ..(20)

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 and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	0.35	0.63		-0.35	-0.63	
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	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.35	0.63		-0.35	-0.63	
Tangible assets at end of period	3.6	3.25	2.62	0.43	0.78	1.41

Disclosure of tangible assets [Table] ..(21)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				0.35	0.63	
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				
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		0.35	0.63	
Tangible assets at end of period	4.03	4.03	4.03	3.6	3.25	2.62

Disclosure of tangible assets [Table] ..(22)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	73.96	4.55		73.96	4.55	
Depreciation tangible assets	-41.16	-27.2				
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	32.8	-22.65		73.96	4.55	
Tangible assets at end of period	49.3	16.5	39.15	174.19	100.23	95.68

Disclosure of tangible assets [Table] ..(23)

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 and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				73.96	4.55	
Depreciation tangible assets	41.16	27.2		-41.16	-27.2	
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	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	41.16	27.2		32.8	-22.65	
Tangible assets at end of period	124.89	83.73	56.53	49.3	16.5	39.15

Disclosure of tangible assets [Table] ..(24)

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]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	73.96	4.55				
Depreciation tangible assets				41.16	27.2	
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				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	73.96	4.55		41.16	27.2	
Tangible assets at end of period	174.19	100.23	95.68	124.89	83.73	56.53

Disclosure of tangible assets [Table] ..(25)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.44	0.29		0.44	0.29	
Depreciation tangible assets	-0.39	-0.2				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.05	0.09		0.44	0.29	
Tangible assets at end of period	0.26	0.21	0.12	0.96	0.52	0.23

Disclosure of tangible assets [Table] ..(26)

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 and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0.44	0.29	
Depreciation tangible assets	0.39	0.2		-0.39	-0.2	
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	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.39	0.2		0.05	0.09	
Tangible assets at end of period	0.7	0.31	0.11	0.26	0.21	0.12

Disclosure of tangible assets [Table] ..(27)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member		Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.44	0.29				
Depreciation tangible assets				0.39	0.2	
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				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.44	0.29		0.39	0.2	
Tangible assets at end of period	0.96	0.52	0.23	0.7	0.31	0.11

Disclosure of tangible assets [Table] ..(28)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Printers	Printers		Printers	Printers	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.44	0.29		0.44	0.29	
Depreciation tangible assets	-0.39	-0.2				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.05	0.09		0.44	0.29	
Tangible assets at end of period	0.26	0.21	0.12	0.96	0.52	0.23

Disclosure of tangible assets [Table] ..(29)

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]	Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Printers	Printers	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	0.39	0.2	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	0.39	0.2	
Tangible assets at end of period	0.7	0.31	0.11

Textual information (45)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (46)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (47)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (48)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (49)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (50)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (51)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (52)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (53)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (54)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (55)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (56)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (57)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (58)

Useful lives or depreciation rates tangible assets

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

[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]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,028.44	723.03		2,028.44	723.03	
Total additions to intangible assets	2,028.44	723.03		2,028.44	723.03	
Amortization intangible assets	-325.42	-43.04				
Total changes in intangible assets	1,703.02	679.99		2,028.44	723.03	
Intangible assets at end of period	2,533.16	830.14	150.15	2,987.96	959.52	236.49

Disclosure of intangible assets [Table] ..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				2,028.44	723.03	
Total additions to intangible assets				2,028.44	723.03	
Amortization intangible assets	325.42	43.04		-325.42	-43.04	
Total changes in intangible assets	325.42	43.04		1,703.02	679.99	
Intangible assets at end of period	454.8	129.38	86.34	2,533.16	830.14	150.15

Disclosure of intangible assets [Table] ..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,028.44	723.03				
Total additions to intangible assets	2,028.44	723.03				
Amortization intangible assets				325.42	43.04	
Total changes in intangible assets	2,028.44	723.03		325.42	43.04	
Intangible assets at end of period	2,987.96	959.52	236.49	454.8	129.38	86.34

Disclosure of intangible assets [Table] ..(4)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2,028.44	723.03		2,028.44	723.03	
Total additions to intangible assets	2,028.44	723.03		2,028.44	723.03	
Amortization intangible assets	-325.42	-43.04				
Total changes in intangible assets	1,703.02	679.99		2,028.44	723.03	
Intangible assets at end of period	2,533.16	830.14	150.15	2,987.96	959.52	236.49

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

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

Classes of intangible assets [Axis]	Computer software [Member]		
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	325.42	43.04	
Total changes in intangible assets	325.42	43.04	
Intangible assets at end of period	454.8	129.38	86.34

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

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written down value method	Written down value method
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Textual information (59) [See below]	Textual information (60) [See below]

Textual information (59)

Description of amortization method used

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Textual information (60)

Description of amortization method used

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

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

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	46.14	46.12	46.14	46.12
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	46.14	46.12	46.14	46.12
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,140.91	1,818.35	1,140.91	1,818.35
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,140.91	1,818.35	1,140.91	1,818.35
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

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

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	58.82	74.11	5.56	1.33
Provision leave encashment	11.2	12.9	1.28	0.64
Provision other employee related liabilities		0		7.95
Total provisions for employee benefits	70.02	87.01	6.84	9.92
Provision for corporate tax [Abstract]				
Provision for other tax	0	0	567.27	460.82
Total provision for corporate tax	0	0	567.27	460.82
CSR expenditure provision	0	0	0	0
Total provisions	70.02	87.01	574.11	470.74

Subclassification of trade receivables [Table] ..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	7,292.5	4,125.03	7,292.5	4,125.03
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	7,292.5	4,125.03	7,292.5	4,125.03
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
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Work-in-progress [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,640.62	0	1,640.62	0
Mode of valuation	Refer to child member	Refer to child member	Inventories are valued at lower of cost or net realizable value	Inventories are valued at lower of cost or net realizable value

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
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
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	92.2	0
Accrued salary payable	391.86	182.25
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	447.27	487.11
Total other current liabilities	931.33	669.36
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	19.46	1,147.48
Total balance with banks	19.46	1,147.48
Cash on hand	1.79	0.06
Total cash and cash equivalents	21.25	1,147.54
Total cash and bank balances	21.25	1,147.54
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(A) 741.9	(B) 216.92
Total other current assets	741.9	216.92

Footnotes

(A) Prepaid Expenses-2.56 Balances with government authorities-739.34

(B) Prepaid Expenses-9.05 Balances with government authorities-207.87

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
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	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

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

	01/04/2024 to 31/03/2025
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (61) [See below]

Textual information (61)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]
Summary statement of material accounting policies & notes to financial information

• Corporate Information:

M/s. MACHINT SOLUTIONS LIMITED ('the Company'), was incorporated as a Private Limited Company (Previously Know as "Machint Solutions Private Limited") under the Provisions of the Indian Companies Act, 2013 (CIN: U74999TG2018PTC127147) on 26th September 2018. Subsequently In September 2024, the Company has been converted to a public company, consequently the name of the company has been changed to "Machint Solutions Limited". The Company is engaged in the business of software development and IT consulting firm specializing in intelligent process automation, AI/ML-led processes, Generative AI, and IP-based solution frameworks under the name of Machint Solutions, headquartered at HITEC City, Hyderabad-500084.

• Basis of preparation and presentation of financial Statements:

These financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP"). Indian GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the Historical Cost Convention. and the Companies (Accounting Standards) Amendment Rules 2021 and the relevant provisions of the Companies Act, 2013.

1.2 Functional and presentation currency
• The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees.
• All amounts disclosed in the financial statements and notes are rounded off to lakhs the nearest INR rupee in compliance with Schedule III of the Act, unless otherwise stated.
• Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.
• Summary of Material Accounting Policies

• Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize. Current and Non-current classification An asset or a liability is classified as Current when it satisfies any of the following criteria:
• It is expected to be realized / settled, or is intended for sales or consumptions, in the Company's Normal Operating Cycle;
• It is held primarily for the purpose of being traded.
• It is expected to be realized / due to be settled within twelve months after the end of reporting date;
• The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.
• All other assets and liabilities are classified as Non Current. For the purpose of Current / Non Current classification of assets and liabilities, the Company has ascertained its operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of the assets or liabilities for processing and their realization in Cash and Cash Equivalents.

• Property, plant and equipment

i. Property, Plant & Equipment: All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

ii. Intangible Assets: Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

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

Depreciation

Depreciation on tangible fixed assets & Intangible assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

• Inventories:

Inventories of the company include the materials and the services consumed for execution of software and other related project for which the defined milestone is yet to be achieved. The Inventories are valued at lower of cost or net realizable value.

• Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

• Employee Benefits

Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as shortterm benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, exgratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

• Prior Period Items

All identifiable items or income and expenditure pertaining to prior period are accounted through ‘Prior Period Income/ Expenses Account’.

• Revenue recognition

Revenue from software development and support services comprises of income from time and material and fixed price contracts. Revenue with respect to time and material is recognized as and when related services are performed. Revenue from fixed price contract is recognized in accordance with the percentage of completion method. Revenue is recognized upon transfer of control of promised services to customers in an amount that reflects the consideration which the company expects to receive in exchange for those services. Unbilled revenue (only act of invoicing Is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

• Related party Disclosure

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given in notes of accounts.

• Cash flow

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a noncash nature and any deferrals of past or future cash receipts and payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

• Earnings per share:

The Company reports the basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20, “Earnings per Share”. Basic EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all potential Equity Shares, except where the results are Anti Dilutive.

The weighted average number of Equity Shares outstanding during the period is adjusted for events such a Bonus Issue, Bonus elements in right issue, share splits, and reverse share split (consolidation of shares) that have changed the number of Equity Shares outstanding, without a corresponding change in resources.

2.10 Taxes on Income

Current Tax

Income taxes are accounted for in accordance with Accounting Standard (AS-22)– “Accounting for taxes on income”, notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred Taxes

Deferred Income Tax is provided using the liability method on all temporary difference at the balance sheet date between the tax basis of assets and liabilities and their carrying amount for financial reporting purposes.

• Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this items can be utilized.

• Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets is realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

• Foreign currency translation

Initial recognition:

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

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

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

• Events after reporting date

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the standalone financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed. All the events occurring after the Balance Sheet date up to the date of the approval of the financial statement of the Company by the board of directors, have been considered, disclosed and adjusted, wherever applicable, as per the requirement of Accounting Standards.

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025
Disclosure of employee benefits explanatory [TextBlock]	Textual information (62) [See below]

Textual information (62)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits

Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as shortterm benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, exgratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

[201600] Notes - Related party

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

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

Categories of related parties [Axis]	1		2	
	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**	**01/04/2024 to 31/03/2025**	**01/04/2023 to 31/03/2024**
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	S Kalyan Chakravarthy	S Kalyan Chakravarthy	S Rajesh	S Rajesh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BNTPS2473Q	BNTPS2473Q	BEJPS5433M	BEJPS5433M
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	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	0	0	0	0
Other related party transactions contribution received		68.13		3.69
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	62.06	67.16	81.21	88.05
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	150.22	0	6.55	0
Amounts receivable related party transactions	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Pratap Kumar Sanakkayala	Pratap Kumar Sanakkayala	Jaya Venkata Satya Sri Lakshmi Sanakkayala	Jaya Venkata Satya Sri Lakshmi Sanakkayala
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMFPS4477A	AMFPS4477A	AHQPN6393L	AHQPN6393L
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Key Management Personnel	Key Management Personnel	Relatives of KMP	Relatives of KMP
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	0	0	0	0
Other related party transactions contribution received		0		0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	59.12	53.73	37.81	37.31
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	58.15	0	1.9	0
Amounts receivable related party transactions	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Machint Solutions LLC	Machint Solutions LLC	Goli Srinivasa Rao	MACHINT SOLUTIONS LIMITED
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AEVPG5916J	
CIN of related party				U74999TG2018PLC127147
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Entities in which KMP /Relatives of KMP having control can exercise significant influence	Entities in which KMP /Relatives of KMP having control can exercise significant influence	Key Management Personnel	Entities in which KMP /Relatives of KMP having control can exercise significant influence
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	2,376.28	1,788.63	0	18.87
Other related party transactions contribution received		0		0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0.05	8.02	0
Amounts receivable related party transactions	0	475.93	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Goli Srinivasa Rao	Tecknotiq Solutions Pvt Ltd
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AEVPG5916J	AAICR9008A
Description of nature of related party relationship	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Key Management Personnel	Entities in which KMP /Relatives of KMP having control can exercise significant influence
Related party transactions [Abstract]		
Revenue from rendering of services related party transactions	0	39.65
Other related party transactions contribution received	13.53	0
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases explanatory [TextBlock]		
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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,737.82	1,275.02
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,737.82	1,275.02

[202800] Notes - Subsidiary information

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

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

[201900] Notes - Income taxes

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

	31/03/2025	31/03/2024
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	0	3.01
Total deferred tax assets	0	3.01
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	110.44	0
Total deferred tax liabilities	110.44	0

[202400] Notes - Investments in associates

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

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

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

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

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

[202700] Notes - Cash flow statements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	21.25	1,147.54	9.38
Total cash and cash equivalents	21.25	1,147.54	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	567.28	468	
Total income taxes paid (refund)	567.28	468	

[100200] Statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	9,233.38	8,609.59
Total revenue from operations other than finance company	9,233.38	8,609.59
Total revenue from operations	9,233.38	8,609.59
Other income	134.63	78.32
Total revenue	9,368.01	8,687.91
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,640.62	0
Employee benefit expense	1,627.75	2,012
Finance costs	291.84	323.44
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	429.51	109.68
Total depreciation, depletion and amortisation expense	429.51	109.68
CSR expenditure	32.5	0
Other expenses	6,208.47	4,507.99
Total expenses	6,949.45	6,953.11
Total profit before prior period items, exceptional items, extraordinary items and tax	2,418.56	1,734.8
Total profit before extraordinary items and tax	2,418.56	1,734.8
Total profit before tax	2,418.56	1,734.8
Tax expense [Abstract]		
Current tax	567.27	468
Deferred tax	113.47	-8.22
Total tax expense	680.74	459.78
Total profit (loss) for period from continuing operations	1,737.82	1,275.02
Total profit (loss) for period before minority interest	1,737.82	1,275.02
Total profit (loss) for period	1,737.82	1,275.02
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 14.45	[INR/shares] 15.09
Diluted earnings per equity share	[INR/shares] 14.45	[INR/shares] 15.09

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	9,233.38	8,609.59
Total revenue from sale of services	9,233.38	8,609.59
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]		
Net gain/loss on foreign currency fluctuations treated as other income	75.06	0
Surplus on disposal, discard, demolishment and destruction of depreciable tangible asset	18.32	18.83
Excess provisions written back	38.85	59.22
Miscellaneous other non-operating income	2.4	0.27
Total other non-operating income	134.63	78.32
Total other income	134.63	78.32
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	276.81	321.43
Total interest expense	276.81	321.43
Other borrowing costs	15.03	2.01
Total finance costs	291.84	323.44
Employee benefit expense [Abstract]		
Salaries and wages	1,551.03	1,889.57
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	49.55	75.56
Total contribution to provident and other funds	49.55	75.56
Staff welfare expense	27.17	27.75
Other employee related expenses	0	19.12
Total employee benefit expense	1,627.75	2,012
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	113.69	78.23
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0.96	0.47
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	125.66	171.38
Total rates and taxes excluding taxes on income	125.66	171.38
Electricity expenses	25.67	20.08
Telephone postage	1.11	7.23
Printing stationery	6.21	8.83
Information technology expenses	50.06	15.41
Travelling conveyance	135.08	150.68
Legal professional charges	111.66	99.54
Directors sitting fees	0	0
Donations subscriptions	0.22	0
Bank charges	8.96	12.6
Advertising promotional expenses	49.14	36.09

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	5	3
Total payments to auditor	5	3
Miscellaneous expenses	5,575.05	3,904.45
Total other expenses	6,208.47	4,507.99
Current tax [Abstract]		
Current tax pertaining to previous years	0	21.05
Current tax pertaining to current year	567.27	446.95
Total current tax	567.27	468

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of work-in-progress	-1,640.62	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,640.62	0
Revenue other services	9,233.38	8,609.59
Total gross income from services rendered	9,233.38	8,609.59
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	4,666.19	2,293.24
Export revenue services	4,567.19	6,316.35
Total revenue from sale of services	9,233.38	8,609.59
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2024 to 31/03/2025
Disclosure of revenue explanatory [TextBlock]	Textual information (63) [See below]

Textual information (63)

Disclosure of revenue explanatory [Text Block]

Revenue recognition

Revenue from software development and support services comprises of income from time and material and fixed price contracts. Revenue with respect to time and material is recognized as and when related services are performed. Revenue from fixed price contract is recognized in accordance with the percentage of completion method. Revenue is recognized upon transfer of control of promised services to customers in an amount that reflects the consideration which the company expects to receive in exchange for those services. Unbilled revenue (only act of invoicing Is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	RAJESH SANAKKAYALA	SANAKKAYALA CHINNA KALYANA CHAKRAVARTHY	PRATAP KUMAR SANAKKAYALA	SRINIVASA RAO GOLI
Director identification number of key managerial personnel or director	08104982	08104981	09537252	08744295
Permanent account number of key managerial personnel or director	BEJPS5433M	BNTPS2473Q	AMFPS4477A	AEVPG5916J
Date of birth of key managerial personnel or director	07/07/1981	15/07/1983	20/07/1970	05/08/1967
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Whole Time Director	Director
Qualification of key managerial personnel or director	MCA	MCA	MSC(Technology)	B.COM
Shares held by key managerial personnel or director	[shares] 20,92,445	[shares] 18,79,025	[shares] 7,07,500	[shares] 2,65,000
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	81.21	62.06	59.12	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	81.21	62.06	59.12	0
Total key managerial personnel or director remuneration	81.21	62.06	59.12	0

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

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	JUHI SAWAJANI	RINA KUMARI	Udaya Lakshmi Davuluri	Sher Singh Verma
Director identification number of key managerial personnel or director	09811893	10588570		
Permanent account number of key managerial personnel or director	HRIPS8647R	EXJPR3420K	ABUPU6591R	ATDPV5491N
Date of birth of key managerial personnel or director	26/08/1996	05/11/1996	31/07/1970	04/10/1993
Designation of key managerial personnel or director	Director	Additional Director	CFO	Company Secretary
Qualification of key managerial personnel or director	B.COM	CS	MBA,M.COM,MCA	CS
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table] ..(1)

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

Classification of CSR spending [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Contribution to Arya Foundation (programmes in education/health /social welfare)
Sector in which project is covered	Education
Whether projects or programs undertaken in local area or other	false
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)
Name of district where projects or programs was undertaken	New Delhi
Budget amount outlay project or program wise	32.5
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	32.5
Total amount spent on projects or programs	32.5
Mode of amount spent	Other implementing agencies

Disclosure of net profits for last three financial years [Table] ..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2023-24	2022-23	2021-22
Profit before tax of financial year	1,734.8	1,221.44	248.45
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,275.02	1,220.82	245.05

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (64) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (65) [See below]
Average net profit for last three financial years	913.63
Prescribed CSR expenditure	18.27
Amount CSR to be spent for financial year	21.36
Amount CSR spent for financial year	32.5
Amount spent in local area	0
Amount unspent CSR	0
Details of implementing agency	Textual information (66) [See below]

Textual information (64)

Disclosure of composition of CSR committee [Text Block]

Annual Report on CSR Activities

• Brief outline on CSR Policy of the Company:

The Company under its CSR policy, affirms its commitment of seamless integration of marketplace, workplace, environment and community concerns with business operations by undertaking following activities / initiatives that are not taken in its normal course of business and/or confined to only the employees and their relatives and which are in line with the broad-based list of activities, areas or subjects that are set out under schedule VII of the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
• Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
• Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
• Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
• Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
• Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widow;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and olympic sports.

Assistance and Relief Contribution to the prime minister’s national relief fund [or Prime Ministers Citizen

in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

• (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector

Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)
• Rural development projects
• Slum area development.- as

such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
• Disaster management, including relief, rehabilitation and reconstruction activities.

To undertake such initiatives/projects or participate in any events as the Board (Board includes Board level committees as well, constituted for CSR activities, if any) may consider appropriate in areas or subjects that are set out under Schedule VII of the Companies Act, 2013, by adhering to the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time and in accordance with the various CSR circulars, guidelines, clarifications and FAQs as may be issued by the Ministry of Corporate Affairs from time to time.

Pursuant to the provisions of Section 135(9) of the Companies Act, 2013, presently the Company is exempted from the requirement of constitution of CSR Committee and hence the functions of the CSR Committee are discharged by the Board of Director which includes formulation of Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013, specifying modalities of execution of such projects or programs which may be annual or ongoing in nature and implementation schedule for the same and monitoring the progress of such projects or programs; monitoring of CSR Policy of the Company from time to time; formulation of Annual Action Plan of CSR activities to be undertaken in pursuance of Schedule VII of the Companies Act, 2013 and the CSR Policy and amend such approved Action Plan during the financial year, if required; approve the amount of expenditure to be incurred on the CSR; provide for the treatment of unspent / excess spent of CSR funds and surplus arising out of CSR activities, if any in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder

as amended from time to time;monitoring the activities undertaken pursuant to Corporate Social Responsibility Policy of the Company from time to time by instituting a transparent monitoring mechanism for implementation and reporting of the CSR projects or programs or activities undertaken by the Company; appointing independent agency for carrying out impact assessment and impact assessment reports, if any, of the CSR Projects undertaken by the Company; noting of the funds utilisation certificate submitted by the Chief Financial Officer or the person responsible for financial management; and undertake such other activities as may be required under the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Composition of CSR Committee: The requirement to constitute a CSR Committee was not applicable to the Company;
• Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The composition of the Company's CSR Committee is not applicable. However the CSR Policy, and the CSR projects approved by the Board for the financial year 2024-25 are available on the Company's website and can be accessed through the following link: www.machint.com
• Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable

• (a) Average net profit of the company as per section 135(5) read with section 198:

Financial Year	Net Profit Before Tax
2023-2024	17,34,79,914
2022-2023	12,21,44,613
2021-2022	2,48,45,897
Average Net Profit of previous three financial years	10,68,23,475

(b) Two percent of average net profit of the company as per section 135(5): INR 21,36,469/-

• Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

• Amount required to be set off for the financial year, if any: Nil
• Total CSR obligation for the financial year [(b)+(c)-(d)]: INR 21,36,469/-

Note: Unspent CSR amount of 10,79,536 (allocated to ongoing project) relating to FY 2023-24 (details in para 7) was available and utilised during FY 2024-25 in addition to the obligation in (e) above.
• (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): INR 32,50,000/- (paid on 27-03-2025 to Arya Foundation)
• Amount spent on Administrative Overheads: Nil
• Amount spent on Impact Assessment, if applicable: Nil
• Total amount spent for the Financial Year [(a)+(b)+(c)]: INR 32,50,000/-
• CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.	Amount Unspent (in Lacs)				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second provisoto section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
32,50,000/-	-	-	-	-	-

• Excess amount for set off, if any

Sl. No.	Particular	Amount (in Lacs)
(1)	(2)	(3)
a.	Two percent of average net profit of the company as per section 135(5)	21,36,469

b.	Amount available for set-off	0
(i)	Total CSR obligation after using available set-off	21,36,469
(ii)	Total amount spent for the Financial Year	32,50,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	11,13,531
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	33,995

• Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Preceding Financial Years	Amount Transferre d To Unspent CSR Account Under Subsection (6) of Section 135	Balance Amount In Unspent CSR Account under subsection (6) of section 135	Amount Spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any	Amount Remaining to be spent In Succeeding Financial Years	Deficiency, if any
Amount	Date of Transfer						
1	2023-2024	10,79,536	10,79,536 (transferred on 30-04-2024*)	10,79,536	-	- -	-

• Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of	Pin code of the	Date of creation	Amount of CSR	Details of entity/ Authority/ beneficiary of the registered owner

	the property]	property or asset(s)		amount spent			
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration	Name	Registered Address
Number, if applicable							
Nil							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

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

Not Applicable

Textual information (65)

Details CSR policy [Text Block]

Annual Report on CSR Activities

• Brief outline on CSR Policy of the Company:

The Company under its CSR policy, affirms its commitment of seamless integration of marketplace, workplace, environment and community concerns with business operations by undertaking following activities / initiatives that are not taken in its normal course of business and/or confined to only the employees and their relatives and which are in line with the broad-based list of activities, areas or subjects that are set out under schedule VII of the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
• Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
• Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
• Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
• Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
• Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Paramilitary Forces (CPMF) veterans, and their dependents including widow;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and olympic sports.

Assistance and Relief Contribution to the prime minister’s national relief fund [or Prime Ministers Citizen

in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

• (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector

Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)
• Rural development projects
• Slum area development.- as

such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
• Disaster management, including relief, rehabilitation and reconstruction activities.

To undertake such initiatives/projects or participate in any events as the Board (Board includes Board level committees as well, constituted for CSR activities, if any) may consider appropriate in areas or subjects that are set out under Schedule VII of the Companies Act, 2013, by adhering to the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time and in accordance with the various CSR circulars, guidelines, clarifications and FAQs as may be issued by the Ministry of Corporate Affairs from time to time.

Pursuant to the provisions of Section 135(9) of the Companies Act, 2013, presently the Company is exempted from the requirement of constitution of CSR Committee and hence the functions of the CSR Committee are discharged by the Board of Director which includes formulation of Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013, specifying modalities of execution of such projects or programs which may be annual or ongoing in nature and implementation schedule for the same and monitoring the progress of such projects or programs; monitoring of CSR Policy of the Company from time to time; formulation of Annual Action Plan of CSR activities to be undertaken in pursuance of Schedule VII of the Companies Act, 2013 and the CSR Policy and amend such approved Action Plan during the financial year, if required; approve the amount of expenditure to be incurred on the CSR; provide for the treatment of unspent / excess spent of CSR funds and surplus arising out of CSR activities, if any in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder

as amended from time to time;monitoring the activities undertaken pursuant to Corporate Social Responsibility Policy of the Company from time to time by instituting a transparent monitoring mechanism for implementation and reporting of the CSR projects or programs or activities undertaken by the Company; appointing independent agency for carrying out impact assessment and impact assessment reports, if any, of the CSR Projects undertaken by the Company; noting of the funds utilisation certificate submitted by the Chief Financial Officer or the person responsible for financial management; and undertake such other activities as may be required under the Companies Act, 2013 and Rules made thereunder as amended from time to time.
• Composition of CSR Committee: The requirement to constitute a CSR Committee was not applicable to the Company;
• Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The composition of the Company’s CSR Committee is not applicable. However the CSR Policy, and the CSR projects approved by the Board for the financial year 2024-25 are available on the Company’s website and can be accessed through the following link: www.machint.com
• Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable

• (a) Average net profit of the company as per section 135(5) read with section 198:

Financial Year	Net Profit Before Tax
2023-2024	17,34,79,914
2022-2023	12,21,44,613
2021-2022	2,48,45,897
Average Net Profit of previous three financial years	10,68,23,475

(b) Two percent of average net profit of the company as per section 135(5): INR 21,36,469/-

• Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

• Amount required to be set off for the financial year, if any: Nil
• Total CSR obligation for the financial year [(b)+(c)-(d)]: INR 21,36,469/-

Note: Unspent CSR amount of 10,79,536 (allocated to ongoing project) relating to FY 2023-24 (details in para 7) was available and utilised during FY 2024-25 in addition to the obligation in (e) above.
• (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): INR 32,50,000/- (paid on 27-03-2025 to Arya Foundation)
• Amount spent on Administrative Overheads: Nil
• Amount spent on Impact Assessment, if applicable: Nil
• Total amount spent for the Financial Year [(a)+(b)+(c)]: INR 32,50,000/-
• CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year.	Amount Unspent (in Lacs)				
Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second provisoto section 135(5).			
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
32,50,000/-	-	-	-	-	-

• Excess amount for set off, if any

Sl. No.	Particular	Amount (in Lacs)
(1)	(2)	(3)
a.	Two percent of average net profit of the company as per section 135(5)	21,36,469

b.	Amount available for set-off	0
(i)	Total CSR obligation after using available set-off	21,36,469
(ii)	Total amount spent for the Financial Year	32,50,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	11,13,531
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	33,995

• Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Preceding Financial Years	Amount Transferre d To Unspent CSR Account Under Subsection (6) of Section 135	Balance Amount In Unspent CSR Account under subsection (6) of section 135	Amount Spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any	Amount Remaining to be spent In Succeeding Financial Years	Deficiency, if any
Amount	Date of Transfer						
1	2023-2024	10,79,536	10,79,536 (transferred on 30-04-2024*)	10,79,536	-	- -	-

• Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of	Pin code of the	Date of creation	Amount of CSR	Details of entity/ Authority/ beneficiary of the registered owner

	the property]	property or asset(s)		amount spent			
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration	Name	Registered Address
Number, if applicable							
Nil							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

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

Not Applicable

Textual information (66)

Details of implementing agency

DETAILS OF CSR AMOUNT SPENT AGAINST OTHER THAN ONGOING PROJECTS DURING THE FINANCIAL YEAR 2024-25 Mode implementationof Through - implementing agency. Name. CSR registrati on number Arya Foundation CSR00058883