63SATS CYBERTECH LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[700300] 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	(A) 63SATS CYBERTECH LIMITED	
Corporate identity number	U62099MH2007PLC168354	
Permanent account number of entity	AACCG8146L	
Address of registered office of company	FT Tower,3rd Floor, CTS No. 256 & 257, Suren Road, Chakala, Andheri (East), Mumbai 400 093, India	
Type of industry	Commercial and Industrial	
Registration date	05/03/2007	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	No	
Name of parent entity	63 MOONS TECHNOLOGIES LIMITED	
Date of board meeting when final accounts were approved	15/05/2025	
Period covered by financial statements	12 Months	12 Months
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	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	FT Tower, CTS no. 256 & 257, Suren Road chakala, Andheri (E), Mumbai 400093	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400093	
Name of district of place of maintenance of computer servers (storing accounting data)	Andheri	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-66868010	

Footnotes
(A) Formely known as 63SATS GLOBAL CYBER TECHNOLOGIES NETWORKS LIMITED

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]	Principal product or service 1	Principal product or service 2	Principal product or service 3
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	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	9973	9983	9983
Description of product or service category	Sale of softwares	Security Services & support charges	Franchisee Fees
Turnover of product or service category	89.67	32.64	117.36
Highest turnover contributing product or service (ITC 8 digit) code	99733110	99831315	99839600
Description of product or service	Sale of softwares	Security Services & support charges	Franchisee Fees
Turnover of highest contributing product or service	89.67	32.64	117.36

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table] ..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]	Product/service 3 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]			
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]			
Name of main product/service	Sale of softwares	Security Services & support charges	Franchisee Fees
Description of main product/service	Sale of softwares	Security Services & support charges	Franchisee Fees
NIC code of product/service	-	-	-
Percentage to total turnover of company	37.40%	13.60%	49.00%

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

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

Directors signing board report [Axis]	Director 1	Director 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	NEEHAR	HARIRAJ
Middle name of director	NANDKUMAR	SHANKARSINGH
Last name of director	PATHARE	CHOUHAN
Designation of director	Managing Director & CEO	Director
Director identification number of director	08602019	02166102
Date of signing board report	02/09/2025	02/09/2025

Particulars of holding, subsidiary and associate companies [Table] ..(1)

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

Particulars of companies [Axis]	Holding
	01/04/2024 to 31/03/2025
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	63 MOONS TECHNOLOGIES LIMITED
Address of company	FT Tower, CTS No. 256 & 257, Suren Road, Chakala, Andheri (East), Mumbai - 400093
Country of incorporation of company	INDIA
CIN of company	L29142TN1988PLC015586
Type of company	Holding Company
Percentage of shares held	100.00%
Applicable section	2(46)

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	(A) As detailed in footnote
Disclosure relating to amounts if any which is proposed to carry to any reserves	No amount is transferred/ proposed to be transferred to any Reserves for the year under review.
Disclosures relating to amount recommended to be paid as dividend	Since the Company has incurred a loss during the year under review, your Directors do not recommend any dividend.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange earnings (actual inflows): Rs. 2.81 lakhs (Previous Year: NIL) Foreign Exchange outgo (actual outflows): Rs. 37.44 lakhs (Previous Year: NIL)
Disclosures in director’s responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There were no material changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year under review and the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	The company has not provided any loans and guarantees and not made any investments falling under the ambit of Section 186 of the Companies Act, 2013 during the financial year.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	The Company has not entered into contracts or arrangements with Related Party falling within the ambit of Section 188 of Companies Act 2013 during the financial year.
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The Annual Return as required under Section 92 and Section 134 of the Companies Act, 2013 read with applicable Rules is available on the website of the Company and can be accessed at www.63sats.com.
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (5) [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 (6) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company has in place a risk assessment mechanism which identifies and mitigates various business and other risks. Major risks identified, if any, are systematically addressed on continual basis.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (7) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	As stated above, your Company has diversified its business into Cyber security related activities during the financial year.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (10) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (11) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Not Applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There were no significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per statement made in Auditors Report there are adequate internal financial controls over financial reporting with regards to size and nature of its business.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (12) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 17
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Footnotes

(A)

STATE OF AFFAIRS:

During the year under review, revenue from operations was Rs. 239.67 lakhs and total expenditure was of Rs. 1907.41 lakhs. The Company has made a net loss of Rs. 1606.24 lakhs as compared to net profit of Rs. 9.56 lakhs during the previous year.

63SATS Cybertech is pioneering a new era of cybersecurity excellence, driven by a singular mission: to mitigate critical digital threats for individuals, SMEs, large enterprises, critical infrastructure, and government organizations. Through innovation, strategic global partnerships with top-tier security firms, and a state-of-the-art technology stack, we empower clients with unmatched protection and resilience. By aligning with global priorities and staying ahead of technological trends, 63SATS is shaping a future where security, innovation, and growth converge — enabling bold businesses to lead with confidence in an increasingly connected world.

63SATS Cybertech offers a broad spectrum of cybersecurity services designed for enterprises that demand proactive, scalable, and secure solutions.
Their core offerings include:

CYBX

CYBX is the world’s first B2C cybersecurity super app — a next-generation mobile platform built to protect everyday users from fast-evolving digital threats. It empowers individuals to take full control of their online safety — at home, at work, or on the move. Designed for everyone — from students and farmers to professionals and small business owners — CYBX makes cybersecurity accessible, inclusive, and essential for all.

CSF (Cyber Security Force)

CSF is an enterprise-grade cybersecurity framework engineered to safeguard organizations of all sizes. Whether you’re a growing business or a large-scale enterprise, CSF delivers powerful, adaptable protection to reduce risks, strengthen defenses, and ensure uninterrupted operations in an increasingly hostile cyber landscape.

CYBERDOME

CYBERDOME is a defense-grade cybersecurity framework that enhances national security and resilience. Offering military-level protection for critical infrastructure companies, state governments, and smart cities, CYBERDOME secures the digital backbone of nations and empowers them to operate with confidence in a connected world.

SOLUTIONS

Our solutions combine cutting-edge technologies such as polymorphic in-memory protection, real-time risk intelligence, and mobile threat defense via application SDKs. We deliver defense-grade secure communications, robust cloud security, and a fully managed Security Operations Center (SOC) capable of handling your entire security lifecycle — from continuous monitoring and detection to rapid incident response.
Whether it’s advanced threat detection, fortified runtime environments, or secure communication channels, our solutions provide a unified, holistic shield against evolving digital threats.

SERVICES

We provide comprehensive cybersecurity services tailored to your organization’s unique requirements — including risk assessments, penetration testing, incident response, and Governance, Risk & Compliance (GRC) advisory.
Our experts help you strengthen cyber resilience, meet regulatory requirements, mitigate risks faster, and maintain a proactive, audit-ready security posture.

OUTLOOK

The global cyber security market size estimated at around USD 230 billion in 2025 is expected to grow at a CAGR of 9 % to reach about USD 350 billion in 2030.Increased cyber threats, targeted attacks, coupled with regulatory compliance and data protection regulations are primary drivers of growth.
The Indian market was estimated at USD 6900 million in 2024 and is expect to grow at a CAR of 20% and is expected to reach USD

20500 million in 2030.
Your company looks to expand its operations with current tools and by acquiring new technological advancements and is determined to get a major share of the growing market.

Following events occurred during the financial year:

a. Diversification of business of the Company into Cyber security business activities;
b. Alteration of Memorandum of Association of the Company to enable the Company to carry out cyber security business and to bring the other clauses in line with the Companies Act, 2013;
c. The name of the Company was changed from ‘Global Payment Networks Limited’ to ‘63SATS Global Cyber Technologies Networks Limited’ effective from July 08, 2024, to reflect the change in the business of the Company. Further, the name of the Company was changed to ‘63SATS Cybertech Limited’ effective from February 24, 2025;
d. Alteration of Articles of Association of the Company to make the articles more inclusive and also to cover the provisions of debentures / securities and the articles were further amended to include provisions relating to dematerialization of securities;
e. Increase in Authorized Capital of the Company from Rs. 2 Crores to Rs. 12 Crores and subsequent increase to Rs. 54 Crores;
f. Allotment of 49,99,970 equity shares of face value of Rs. 10/- each on rights basis to 63 moons technologies limited;
g. Preferential Issue and allotment of 6,000 Zero Coupon Unsecured Optionally Convertible Debentures (ZOFCD) of Rs. 1,00,000/- per ZOFCD in more than one tranche to 63 moons technologies limited;
h. Sub-division of equity shares of the Company from face value of Rs. 10/- each to face value of Re. 1/- each;
i. Admission of Company’s securities with Central Depository Services (India) Limited and National Securities Depositories Limited;
j. Shifting of registered office of the Company within the local limits of the same city.

Following events occurred after the close of financial year:

a. Allotments on preferential basis to identified persons, as approved by the shareholders :-

i. 1,500 Zero Coupon Unsecured Optionally Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each;
ii. 10,62,00,000 equity shares of face value of Re. 1/- each;

b. Approval of 63SATS Cybertech Limited Employee Stock Option Scheme – 2025 for the Company, its Holding Company and Subsidiaries.

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To,
The Members,

Your Directors present the Nineteenth Annual Report of the Company along with the Audited statement of accounts for the financial year ended March 31, 2025.

1. FINANCIAL HIGHLIGHTS:

		(Rs. in lakhs)
Particulars	Current Financial Year	Previous Financial Year
Total Income	301.17	11.78
Total expenditure	1,907.41	0.45
Profit/Loss before tax	(1,606.24)	11.33
Provisions for Tax	-	1.77
Profit/Loss After tax	(1,606.24)	9.56

2. STATE OF AFFAIRS:

During the year under review, revenue from operations was Rs. 239.67 lakhs and total expenditure was of Rs. 1907.41 lakhs. The Company has made a net loss of Rs. 1606.24 lakhs as compared to net profit of Rs. 9.56 lakhs during the previous year.

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Their core offerings include:

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CYBX is the world's first B2C cybersecurity super app — a next-generation mobile platform built to protect everyday users from fast-evolving digital threats. It empowers individuals to take full control of their online safety — at home, at work, or on the move. Designed for everyone — from students and farmers to professionals and small business owners — CYBX makes cybersecurity accessible, inclusive, and essential for all.

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CSF is an enterprise-grade cybersecurity framework engineered to safeguard organizations of all sizes. Whether you're a growing business or a large-scale enterprise, CSF delivers powerful, adaptable protection to reduce risks, strengthen defenses, and ensure uninterrupted operations in an increasingly hostile cyber landscape.

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SOLUTIONS

Our solutions combine cutting-edge technologies such as polymorphic in-memory protection, real-time risk intelligence, and mobile threat defense via application SDKs. We deliver defense-grade secure communications, robust cloud security, and a fully managed Security Operations Center (SOC) capable of handling your entire security lifecycle — from continuous monitoring and detection to rapid incident response.
Whether it’s advanced threat detection, fortified runtime environments, or secure communication channels, our solutions provide a unified, holistic shield against evolving digital threats.

SERVICES

We provide comprehensive cybersecurity services tailored to your organization’s unique requirements — including risk assessments, penetration testing, incident response, and Governance, Risk & Compliance (GRC) advisory.
Our experts help you strengthen cyber resilience, meet regulatory requirements, mitigate risks faster, and maintain a proactive, audit-ready security posture.

OUTLOOK

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The Indian market was estimated at USD 6900 million in 2024 and is expect to grow at a CAR of 20% and is expected to reach USD 20500 million in 2030.
Your company looks to expand its operations with current tools and by acquiring new technological advancements and is determined to get a major share of the growing market.

Following events occurred during the financial year:

a. Diversification of business of the Company into Cyber security business activities;
b. Alteration of Memorandum of Association of the Company to enable the Company to carry out cyber security business and to bring the other clauses in line with the Companies Act, 2013;
c. The name of the Company was changed from ‘Global Payment Networks Limited’ to ‘63SATS Global Cyber Technologies Networks Limited’ effective from July 08, 2024, to reflect the change in the business of the Company. Further, the name of the Company was changed to ‘63SATS Cybertech Limited’ effective from February 24, 2025;
d. Alteration of Articles of Association of the Company to make the articles more inclusive and also to cover the provisions of debentures / securities and the articles were further amended to include provisions relating to dematerialization of securities;
e. Increase in Authorized Capital of the Company from Rs. 2 Crores to Rs. 12 Crores and subsequent increase to Rs. 54 Crores;
f. Allotment of 49,99,970 equity shares of face value of Rs. 10/- each on rights basis to 63 moons technologies limited;
g. Preferential Issue and allotment of 6,000 Zero Coupon Unsecured Optionally Convertible Debentures (ZOFCD) of Rs. 1,00,000/- per ZOFCD in more than one tranche to 63 moons technologies limited;
h. Sub-division of equity shares of the Company from face value of Rs. 10/- each to face value of Re. 1/- each;
i. Admission of Company’s securities with Central Depository Services (India) Limited and National Securities Depositories Limited;
j. Shifting of registered office of the Company within the local limits of the same city.

Following events occurred after the close of financial year:

a. Allotments on preferential basis to identified persons, as approved by the shareholders :-

i. 1,500 Zero Coupon Unsecured Optionally Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each;
ii. 10,62,00,000 equity shares of face value of Re. 1/- each;

b. Approval of 63SATS Cybertech Limited Employee Stock Option Scheme – 2025 for the Company, its Holding Company and Subsidiaries.

3. CHANGE IN THE NATURE OF BUSINESS:

As stated above, your Company has diversified its business into Cyber security related activities during the financial year.

4. SIGNIFICANT OR MATERIAL ORDERS:

There were no significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company’s operations in future.

5. MATERIAL CHANGES AND COMMITMENTS:

There were no material changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year under review and the date of this report.

6. ANNUAL RETURN:

The Annual Return as required under Section 92 and Section 134 of the Companies Act, 2013 read with applicable Rules is available on the website of the Company and can be accessed at www.63sats.com.

7. MEETINGS:

The Board of Directors met on 09th May 2024, 15th May 2024, 17th May 2024, 21st May 2024, 24th May 2024, 28th May 2024, 13th June 2024, 14th June 2024, 15th June 2024, 18th June 2024, 19th June 2024, 29th July 2024, 06th August 2024, 08th October 2024, 07th November 2024, 05th February 2025 and 18th March 2025. All the Board Meetings mentioned above were held in Physical mode.

The table mentioned below gives the attendance record of Directors at the Board Meetings held during the financial year:

Sr. no.	Name of the Director	DIN	No. of Board Meetings held during the tenure of the Director	No. of Board Meetings Attended
1.	Mr. Neehar Pathare	08602019	17	17
2.	Dr. Radha Binod Barman	02612871	4	4
3.	Mr. Srinivas Lingamuthu	06727385	3	3
4.	Mr. Sunil Mehta	10878589	2	2
5.	Mr. Umesh Mehta	09244647	1	1
6.	Mr. Devendra Agrawal	03579332	17	14
7.	Mr. Hariraj Chouhan	02166102	17	11
8.	Mr. Sanjay Lopes*	07755047	13	13

*Mr. Sanjay Lopes ceased to be a Director of the Company w.e.f. 8th October 2024.

8. COMMITTEES:

i) AUDIT COMMITTEE:

During the financial year under review, your Company did not fall within the class of companies required to constitute an Audit Committee as prescribed under section 177 of the Companies Act 2013 and applicable rules thereof, as it was a Wholly Owned Subsidiary of 63 moons technologies limited (63 moons).

However, subsequent to the allotment of 10,62,00,000 equity shares on preferential basis made during the present financial year, the company was no longer a Wholly Owned Subsidiary of 63 moons and thus was required to constitute an Audit Committee.

The Board of Directors have, during the present financial year constituted the Audit Committee. The composition of the Audit Committee is as follows:-

Sr. No	Name	Designation
1	Dr. Radha Binod Barman	Chairman
2	Mr. Sunil Mehta	Member
3	Mr. Srinivas Lingamuthu	Member

ii) NOMINATION AND REMUNERATION COMMITTEE:

During the financial year under review, your Company did not fall within the class of companies required to constitute a Nomination and Remuneration Committee as prescribed under section 178 of the Companies Act 2013 and applicable rules thereof.

However, subsequent to the allotment of 10,62,00,000 equity shares on preferential basis made during the present financial year, the company was no longer a Wholly Owned Subsidiary of 63 moons and thus was required to constitute a Nomination and Remuneration Committee.

The Board of Directors have, during the present financial year constituted the Nomination and Remuneration Committee. The composition of the Nomination and Remuneration Committee is as follows :-

Sr. No	Name	Designation
1	Mr. Sunil Mehta	Chairman
2	Dr. Radha Binod Barman	Member
3	Mr. Srinivas Lingamuthu	Member

The Nomination and Remuneration Committee has formulated the criteria for determining qualifications, positive attributes and independence of a director and recommended to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees.

The said policy is placed on the website of the company and can be accessed at www.63sats.com.

9. DISCLOSURE ON ESTABLISHMENT OF VIGIL MECHANISM:

The Company has neither accepted deposits from public nor borrowed money from banks and financial institutions in excess of Rupees Fifty Crores, thus the provision relating to Vigil Mechanism did not apply to your Company.

10. RECEIPT OF ANY COMMISSION BY MANAGING DIRECTOR/WHOLE TIME DIRECTOR FROM A COMPANY OR FOR RECEIPT OF COMMISSION / REMUNERATION FROM ITS HOLDING OR SUBSIDIARY

The Managing Director of the Company did not receive any commission from the Company. Further, the Managing Director did not receive any commission / remuneration from the Company’s holding company or any of its subsidiaries.

11. CORPORATE GOVERNANCE – THE DISCLOSURE AS REQUIRED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013, INCASE OF NO PROFIT OR INADEQUACY OF PROFIT ARE AS FOLLOWS:

i. All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc. of all Directors:

					(Rs. in lakhs)
Name of the Director	Basic Salary	Benefits/ Allowances/ Perquisites	Bonus/ Commission	Pension/PF/ Superannuation	Stock Option
Mr. Neehar Pathare	114.99	0.29	-	-	0.75
Dr. Radha Binod Barman	7.77	-	-	-	-
Mr. Srinivas					

Lingamuthu	4.80	-	-	-	-
Mr. Sunil Mehta	3.00	-	-	-	-
Mr. Umesh Mehta	0.68	-	-	-	-
Mr. Devendra Agrawal	-	-	-	-	-
Mr. Hariraj Chouhan	-	-	-	-	-

ii. Details of fixed component and performance linked incentives along with the performance criteria:

The remuneration payable above is a fixed component and there is no performance linked incentive.

iii. Service contracts, notice period, severance fees:

Service contracts are entered into for Executive Directors. The terms of service contracts provide for a notice period of 3 months, and there are no severance fees.

iv. Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable:

The Company has not given any Stock Option to employees. The perquisite value of Stock Option is in respect of ESOP options of a fellow-subsidiary company.

12. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 (“the Act”), it is hereby confirmed that:

a. in the preparation of Annual Accounts for the year ended under review, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b. 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 at the end of the Financial Year under review and of the loss made by Company for that period;

c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. the Annual Accounts of the Company have been prepared on a going concern basis;

e. this clause of Section 134(5) of the Act is not applicable to the company, however the details in respect of adequacy of internal financial controls with reference to Financial Statements are mentioned elsewhere in this Directors Report; and

f. systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

13. AUDITORS REPORT:

The Auditors report of your Company for the year under review does not contain any qualifications / adverse remarks / observations.

14. DETAILS OF FRAUD, IF ANY REPORTED BY THE AUDITORS:

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

15. SECRETARIAL STANDARDS:

The Company is in compliance with applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

16. LOAN FROM DIRECTORS:

During the year under review, the Company has not taken any loan from the Directors of the Company.

17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The company has not provided any loans and guarantees and not made any investments falling under the ambit of Section 186 of the Companies Act, 2013 during the financial year.

18. RELATED PARTY TRANSACTIONS:

The Company has not entered into contracts or arrangements with Related Party falling within the ambit of Section 188 of Companies Act 2013 during the financial year.

19. TRANSFER TO RESERVES

No amount is transferred/ proposed to be transferred to any Reserves for the year under review.

20. DIVIDEND:

Since the Company has incurred a loss during the year under review, your Directors do not recommend any dividend.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO:

(A) Conservation of energy-

(i) The steps taken or impact on conservation of energy:

Your company does not own any of the premises from where it operates.

(ii) The steps taken by the company for utilising alternate sources of energy:

Your company is committed for adoption of various energy saving methods for conservation of energy.

(iii) The capital investment on energy conservation equipments: NIL

(B) Technology absorption-

(i) The efforts made towards technology absorption:

Your Company endeavors to adopt modern technology to carry on its operations and also endeavors to carry out in-house R & D activities.

(ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NA

(iii) Details of imported technology (imported during the last three years reckoned from the beginning of the financial year):

The Company has not imported any technology during the previous three financial years.

(iv) The expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgo-

Foreign Exchange earnings (actual inflows): Rs. 2.81 lakhs (Previous Year: NIL)
Foreign Exchange outgo (actual outflows): Rs. 37.44 lakhs (Previous Year: NIL)

22. RISK MANAGEMENT:

The Company has in place a risk assessment mechanism which identifies and mitigates various business and other risks. Major risks identified, if any, are systematically addressed on continual basis.

23. DIRECTORS AND KEY MANAGERIAL PERSONNEL'S (KMPs):

During the financial year under review, the Board of Directors of the Company appointed Mr. Neehar Pathare (DIN: 08602019) as an Additional Director who was further re-designated as Managing Director, CEO & Chief Information Officer of the Company w.e.f. 9th May 2024. The members at the Extra-Ordinary General Meeting held on 16th May 2024 approved the appointment of Mr. Neehar Pathare as Director of the Company and his re-designation as Managing Director and CEO of the Company.

The Board of Directors of the Company appointed Dr. Radha Binod Barman (DIN: 02612871), Mr. Srinivas Lingamuthu (DIN: 06727385), Mr. Sunil Mehta (DIN: 10878589) and Mr. Umesh Mehta (DIN: 09244647) as Additional Directors of the Company w.e.f. 08th October 2024, 07th November 2024, 05th February 2025 and 18th March 2025 respectively.

Further, Dr. Radha Binod Barman, Mr. Srinivas Lingamuthu, Mr. Sunil Mehta and Mr. Umesh Mehta were appointed as Directors of the Company, by the members at the Extra-Ordinary General Meetings held on 25th October 2024, 27th November 2024, 10th February 2025 and 16th April 2025 respectively.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of your Company, Mr. Srinivas Lingamuthu (DIN: 06727385) and Mr. Umesh Mehta (DIN: 09244647) retire by rotation at the ensuing Annual General Meeting and being eligible offer themselves for re-appointment. Your Board recommends their re-appointment for the consideration of members of the Company at the ensuing Annual General Meeting.

Further, the Board of Directors at their meeting held on 21st August, 2025 redesignated and recommends for the approval of members, in the ensuing Annual General Meeting, the appointment of Dr. Radha Binod Barman and Mr. Sunil Mehta, as Independent Directors of the Company for a period of five years commencing from 21st August, 2025, to comply with the requirements of minimum two Independent Directors as required under Section 149(4) of the Companies Act, 2013 read with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. The Company has received a notice in writing from a member intending to propose Dr. Radha Binod Barman and Mr. Sunil Mehta as Independent Directors of the Company.

The Board of Directors in the same meeting approved and recommend for the approval of members, in the ensuing Annual General Meeting, the increase in remuneration of Mr. Sunil Mehta and Mr. Umesh Mehta from the existing Rs. 1,50,000/- each (Rupees One Lakh Fifty Thousand Only) per month to Rs. 2,00,000/- each (Rupees Two Lakhs Only) per month commencing from 01st September 2025 onwards.

The other Directors viz. Mr. Hariraj Chouhan (DIN: 02166102) and Mr. Devendra Agrawal (DIN: 03579332), who are the nominee Directors of 63 moons continue to be on the Board of your Company.

Further, Mr. Sanjay Lopes (DIN: 07755047), Director, resigned from the Board w.e.f. 08th October 2024. The Board places on record its appreciation for the valuable services rendered by him during his tenure.

Further, the Company at its meeting held on 21st August, 2025 has appointed Mr. Jatin Doshi as Chief Financial Officer of the Company as per the provisions of Section 203 of the Companies Act, 2013. Your Company is in the process of identifying and appointing a whole time company secretary in accordance with the provisions of Section 203 of the Companies Act, 2013.

24. DECLARATION BY INDEPENDENT DIRECTOR'S:

The Company did not fall within the prescribed class of companies for appointment of independent director, during the financial year under review.

The Directors appointed as Independent Directors during the present financial year have given a declaration that they meet the criteria of independence as provided in Section 149(6).

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

The Company did not fall within the prescribed class of companies required to appoint independent director, during the financial year under review thus the disclosure of the said statement does not apply to your Company for the year under review.

The Independent Directors appointed during the present financial year, in the opinion of the Board of Directors have the required integrity, expertise and experience to be appointed as Independent Directors.

26. DEPOSITS:

The Company has not accepted deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, during the financial year under review. There was no default in repayment of deposits or payment of interest thereof.

27. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

As per statement made in Auditors Report there are adequate internal financial controls over financial reporting with regards to size and nature of its business.

28. SHARE CAPITAL:

During the year under review, the Authorised Share Capital of the Company was increased from Rs 2 Crores to Rs. 12 Crores divided into 1,17,50,000 Equity Shares of Rs. 10/- each and 2,50,000 Preference shares of Rs. 10/- each pursuant to the approval of the members at the Extra-Ordinary General Meeting held on 16th May 2024.

Further, members in the Extra-Ordinary General Meeting held on 27th November 2024 approved further increase of Authorised Share Capital from Rs. 12 Crores to Rs. 54 Crores divided into 5,37,50,000 Equity Shares of Rs. 10/- each and 2,50,000 Preference shares of Rs. 10/- each.

Further, existing equity and preference share capital of the Company was sub-divided such that each share having face value of Rs.10/- each was sub-divided into 10 (Ten) Shares having face value of Re. 1/- each fully paid-up, ranking pari-passu in all respects, pursuant to the approval of the members at the Extra-Ordinary General Meeting held on 27th November 2024.

The paid-up share capital of the Company was increased from Rs. 1,00,00,000/- to Rs. 5,99,99,700/- by allotting 49,99,970 equity shares of Rs. 10/- each on rights basis to 63 moons technologies limited (63 moons) on 29th July 2024. The paid-up share capital was further increased to Rs. 16,61,99,700/- by allotting 10,62,00,000 equity shares of Re. 1/- each on preferential basis to identified persons on 5th May 2025. The said preferential issue was approved by the members of the Company at their Extra-Ordinary General Meeting held on 16th April 2025.

Further during the year under review, the Company issued and allotted 6,000 Zero Coupon Unsecured Optionally Fully Convertible Debentures (ZOFCD's) of Rs. 1,00,000/- each, at par, in five tranches to 63 moons. The members approved the preferential issue of ZOFCD’s at their Extra-Ordinary General Meeting held on 21st May 2024. The Board further allotted 1,500 ZOFCD’s of Rs. 1,00,000/- each, at par, to identified persons pursuant to the members approval at their Extra-Ordinary General Meeting held on 24th March 2025.

As on 31st March 2025, the Company was a wholly owned subsidiary of 63 moons technologies limited (63 moons). However, pursuant to the change in capital structure of the Company, post the preferential allotment made on 5th May 2025, the Company ceased to be a wholly owned subsidiary of 63 moons. The Company however continues to remain a subsidiary as 63 moons, vide powers conferred upon it by the Company’s Articles of Association, to appoint majority Directors on the Board of the Company, considering the present percentage of shares held by 63 moons.

29. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

The Company did not have any subsidiary, joint venture or associate companies during the year under review. Accordingly, there have been no companies which have ceased to be subsidiary, joint venture or associate companies of the Company during the year under review.

30. AUDITORS:

Pursuant to the provisions of Section 139 of the Act and the rules framed thereunder, M/s. Chaturvedi Sohan & Co., Chartered Accountants, Mumbai (Regn. No. 118424W) were re-appointed as the Statutory Auditors of the Company at the Annual General Meeting (AGM) held on September 23, 2024 for a third term of period of five years. In order to ensure compliance with the provisions of the Act, subsequent to the increase in paid-up capital of the Company beyond Rs. 10 Crores, the Board at its meeting held on 2nd September, 2025 as recommended by the Audit Committee, recommend to the members, the appointment of M/s. Hiren Buch Associates., Chartered Accountants (Regn No. 116131W), Mumbai as the Statutory Auditors of the Company in the ensuing Annual General Meeting.

The said appointment is recommended for a period of five consecutive years from the conclusion of ensuing Nineteenth Annual General Meeting upto the conclusion of the Twenty Fourth Annual General Meeting.

The Company has received the eligibility and willingness from M/s. Hiren Buch Associates, Chartered Accountants for the appointment to be made at the ensuing Annual General Meeting.

31. SECRETARIAL AUDIT REPORT:

The Company did not meet the threshold limits prescribed for the requirement of conducting a Secretarial Audit.

32. CORPORATE SOCIAL RESPONSIBILITY:

The provision with respect to Corporate Social Responsibility as mentioned in Section 135 of the Act were not applicable to the Company during the year under review as your Company did not meet the threshold limits specified in Section 135 in the immediate preceding financial year.

33. DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is required to be furnished.

34. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1) (d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is required to be furnished.

35. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:

The Company has not granted any stock options under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

36. SEXUAL HARASSMENT AT WORKPLACE:

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has a policy on prevention, prohibition and redressal of complaints related to sexual harassment of women at the workplace. The said policy is available on the internal portal of the Company for information of all employees.

The details pertaining to complaints received on matter pertaining to sexual harassment during the financial year under review, are as below:

(a) Number of complaints of sexual harassment received in the year: Nil
(b) Number of complaints disposed off during the year: Nil
(c) Number of cases pending for more than ninety days: N.A

37. COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961:

During the year under review, your Company has complied with the applicable provisions of the Maternity Benefit Act, 1961.

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

There was no such application made and no such proceeding was pending under the Insolvency and Bankruptcy Code, 2016 during the year under review.

39. 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

There were no such instances during the year under review. Hence, this disclosure is not applicable to the Company.

40. MAINTENANCE OF COST RECORDS:

The Company was not required to maintain cost records.

41. ACKNOWLEDGEMENT:

Your Directors wish to place on record their appreciation and acknowledge with gratitude, the support and co-operation extended by the Shareholders, Government Authorities and the bankers and look forward to their continued support.

For and on behalf of the Board of Directors

Neehar Pathare
Managing Director, CEO & CIO
DIN: 08602019

Hariraj Chouhan
Director
DIN: 02166102

Place: Mumbai
Date: 02.09.2025

Textual information (2)

Details regarding energy conservation

(i) The steps taken or impact on conservation of energy:

Your company does not own any of the premises from where it operates.

(ii) The steps taken by the company for utilising alternate sources of energy:

Your company is committed for adoption of various energy saving methods for conservation of energy.

(iii) The capital investment on energy conservation equipments: NIL

Textual information (3)

Details regarding technology absorption

(i) The efforts made towards technology absorption:

Your Company endeavors to adopt modern technology to carry on its operations and also endeavors to carry out in-house R & D activities.

(ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NA

(iii) Details of imported technology (imported during the last three years reckoned from the beginning of the financial year):

The Company has not imported any technology during the previous three financial years.

(iv) The expenditure incurred on Research and Development: NIL

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to Section 134(5) of the Companies Act, 2013 ("the Act"), it is hereby confirmed that:

a. in the preparation of Annual Accounts for the year ended under review, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b. 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 at the end of the Financial Year under review and of the loss made by Company for that period;

c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. the Annual Accounts of the Company have been prepared on a going concern basis;

e. this clause of Section 134(5) of the Act is not applicable to the company, however the details in respect of adequacy of internal financial controls with reference to Financial Statements are mentioned elsewhere in this Directors Report; and

f. systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (5)

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

The Company did not fall within the prescribed class of companies for appointment of independent director, during the financial year under review.

The Directors appointed as Independent Directors during the present financial year have given a declaration that they meet the criteria of independence as provided in Section 149(6).

Textual information (6)

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

NOMINATION AND REMUNERATION COMMITTEE:

During the financial year under review, your Company did not fall within the class of companies required to constitute a Nomination and Remuneration Committee as prescribed under section 178 of the Companies Act 2013 and applicable rules thereof.

However, subsequent to the allotment of 10,62,00,000 equity shares on preferential basis made during the present financial year, the company was no longer a Wholly Owned Subsidiary of 63 moons and thus was required to constitute a Nomination and Remuneration Committee.

The Board of Directors have, during the present financial year constituted the Nomination and Remuneration Committee. The composition of the Nomination and Remuneration Committee is as follows :-

Sr. No	Name	Designation
1	Mr. Sunil Mehta	Chairman
2	Dr. Radha Binod Barman	Member
3	Mr. Srinivas Lingamuthu	Member

The Nomination and Remuneration Committee has formulated the criteria for determining qualifications, positive attributes and independence of a director and recommended to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees.

The said policy is placed on the website of the company and can be accessed at www.63sats.com.

Textual information (7)

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

The provision with respect to Corporate Social Responsibility as mentioned in Section 135 of the Act were not applicable to the Company during the year under review as your Company did not meet the threshold limits specified in Section 135 in the immediate preceding financial year.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL HIGHLIGHTS:

		(Rs. in lakhs)
Particulars	Current Financial Year	Previous Financial Year
Total Income	301.17	11.78
Total expenditure	1,907.41	0.45
Profit/Loss before tax	(1,606.24)	11.33
Provisions for Tax	-	1.77
Profit/Loss After tax	(1,606.24)	9.56

Textual information (9)

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

During the financial year under review, the Board of Directors of the Company appointed Mr. Neehar Pathare (DIN: 08602019) as an Additional Director who was further re-designated as Managing Director, CEO & Chief Information Officer of the Company w.e.f. 9th May 2024. The members at the Extra-Ordinary General Meeting held on 16th May 2024 approved the appointment of Mr. Neehar Pathare as Director of the Company and his re-designation as Managing Director and CEO of the Company.

The Board of Directors of the Company appointed Dr. Radha Binod Barman (DIN: 02612871), Mr. Srinivas Lingamuthu (DIN: 06727385), Mr. Sunil Mehta (DIN: 10878589) and Mr. Umesh Mehta (DIN: 09244647) as Additional Directors of the Company w.e.f. 08th October 2024, 07th November 2024, 05th February 2025 and 18th March 2025 respectively.

Further, Dr. Radha Binod Barman, Mr. Srinivas Lingamuthu, Mr. Sunil Mehta and Mr. Umesh Mehta were appointed as Directors of the Company, by the members at the Extra-Ordinary General Meetings held on 25th October 2024, 27th November 2024, 10th February 2025 and 16th April 2025 respectively.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of your Company, Mr. Srinivas Lingamuthu (DIN: 06727385) and Mr. Umesh Mehta (DIN: 09244647) retire by rotation at the ensuing Annual General Meeting and being eligible offer themselves for re-appointment. Your Board recommends their re-appointment for the consideration of members of the Company at the ensuing Annual General Meeting.

Further, the Board of Directors at their meeting held on 21st August, 2025 redesignated and recommends for the approval of members, in the ensuing Annual General Meeting, the appointment of Dr. Radha Binod Barman and Mr. Sunil Mehta, as Independent Directors of the Company for a period of five years commencing from 21st August, 2025, to comply with the requirements of minimum two Independent Directors as required under Section 149(4) of the Companies Act, 2013 read with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. The Company has received a notice in writing from a member intending to propose Dr. Radha Binod Barman and Mr. Sunil Mehta as Independent Directors of the Company.

The Board of Directors in the same meeting approved and recommend for the approval of members, in the ensuing Annual General Meeting, the increase in remuneration of Mr. Sunil Mehta and Mr. Umesh Mehta from the existing Rs. 1,50,000/- each (Rupees One Lakh Fifty Thousand Only) per month to Rs. 2,00,000/- each (Rupees Two Lakhs Only) per month commencing from 01st September 2025 onwards.

The other Directors viz. Mr. Hariraj Chouhan (DIN: 02166102) and Mr. Devendra Agrawal (DIN: 03579332), who are the nominee Directors of 63 moons continue to be on the Board of your Company.

Further, Mr. Sanjay Lopes (DIN: 07755047), Director, resigned from the Board w.e.f. 08th October 2024. The Board places on record its appreciation for the valuable services rendered by him during his tenure.

Further, the Company at its meeting held on 21st August, 2025 has appointed Mr. Jatin Doshi as Chief Financial Officer of the Company as per the provisions of Section 203 of the Companies Act, 2013. Your Company is in the process of identifying and appointing a whole time company secretary in accordance with the provisions of Section 203 of the Companies Act, 2013.

Textual information (10)

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

The Company did not have any subsidiary, joint venture or associate companies during the year under review. Accordingly, there have been no companies which have ceased to be subsidiary, joint venture or associate companies of the Company during the year under review.

Textual information (11)

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

The Company has not accepted deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, during the financial year under review. There was no default in repayment of deposits or payment of interest thereof.

Textual information (12)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

During the financial year under review, the Board of Directors of the Company appointed Mr. Neehar Pathare (DIN: 08602019) as an Additional Director who was further re-designated as Managing Director, CEO & Chief Information Officer of the Company w.e.f. 9th May 2024. The members at the Extra-Ordinary General Meeting held on 16th May 2024 approved the appointment of Mr. Neehar Pathare as Director of the Company and his re-designation as Managing Director and CEO of the Company.

The Board of Directors of the Company appointed Dr. Radha Binod Barman (DIN: 02612871), Mr. Srinivas Lingamuthu (DIN: 06727385), Mr. Sunil Mehta (DIN: 10878589) and Mr. Umesh Mehta (DIN: 09244647) as Additional Directors of the Company w.e.f. 08th October 2024, 07th November 2024, 05th February 2025 and 18th March 2025 respectively.

Further, Dr. Radha Binod Barman, Mr. Srinivas Lingamuthu, Mr. Sunil Mehta and Mr. Umesh Mehta were appointed as Directors of the Company, by the members at the Extra-Ordinary General Meetings held on 25th October 2024, 27th November 2024, 10th February 2025 and 16th April 2025 respectively.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of your Company, Mr. Srinivas Lingamuthu (DIN: 06727385) and Mr. Umesh Mehta (DIN: 09244647) retire by rotation at the ensuing Annual General Meeting and being eligible offer themselves for re-appointment. Your Board recommends their re-appointment for the consideration of members of the Company at the ensuing Annual General Meeting.

Further, the Board of Directors at their meeting held on 21st August, 2025 redesignated and recommends for the approval of members, in the ensuing Annual General Meeting, the appointment of Dr. Radha Binod Barman and Mr. Sunil Mehta, as Independent Directors of the Company for a period of five years commencing from 21st August, 2025, to comply with the requirements of minimum two Independent Directors as required under Section 149(4) of the Companies Act, 2013 read with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. The Company has received a notice in writing from a member intending to propose Dr. Radha Binod Barman and Mr. Sunil Mehta as Independent Directors of the Company.

The Board of Directors in the same meeting approved and recommend for the approval of members, in the ensuing Annual General Meeting, the increase in remuneration of Mr. Sunil Mehta and Mr. Umesh Mehta from the existing Rs. 1,50,000/- each (Rupees One Lakh Fifty Thousand Only) per month to Rs. 2,00,000/- each (Rupees Two Lakhs Only) per month commencing from 01st September 2025 onwards.

The other Directors viz. Mr. Hariraj Chouhan (DIN: 02166102) and Mr. Devendra Agrawal (DIN: 03579332), who are the nominee Directors of 63 moons continue to be on the Board of your Company.

Further, Mr. Sanjay Lopes (DIN: 07755047), Director, resigned from the Board w.e.f. 08th October 2024. The Board places on record its appreciation for the valuable services rendered by him during his tenure.

Further, the Company at its meeting held on 21st August, 2025 has appointed Mr. Jatin Doshi as Chief Financial Officer of the Company as per the provisions of Section 203 of the Companies Act, 2013. Your Company is in the process of identifying and appointing a whole time company secretary in accordance with the provisions of Section 203 of the Companies Act, 2013.

[700500] 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]	Director 1	Director 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	NEEHAR	HARIRAJ
Middle name of director	NANDKUMAR	SHANKARSINGH
Last name of director	PATHARE	CHOUHAN
Designation of director	Managing Director & CEO	Director
Director identification number of director	08602019	02166102
Date of signing of financial statements by director	15/05/2025	15/05/2025

[700400] Disclosures - Auditors report

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 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 (13) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	The Company has maintained proper records showing full particulars of intangible assets.	
Disclosure relating to title deeds of immovable properties	Not Applicable	
Disclosure in auditors report relating to inventories		Textual information (14) [See below]
Disclosure in auditors report relating to loans		Textual information (15) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (16) [See below]	
Disclosure in auditors report relating to deposits accepted		The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records		Textual information (17) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (18) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (19) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (20) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (21) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (22) [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 (23) [See below]
Disclosure in auditors report relating to managerial remuneration		As per Management Representation the has not received any whistle blower complaints during the year and hence clause 3(xi)(c) is not applicable to the Company.
Disclosure in auditors report relating to Nidhi Company		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 (24) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (25) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (26) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (27) [See below]

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	Auditor 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	Chaturvedi Sohan & Co
Name of auditor signing report	Chaturvedi Vivekanand
Firms registration number of audit firm	118424W
Membership number of auditor	106403
Address of auditors	320, Tulsiani Chambers, Nariman Point, Mumbai - 400021
Permanent account number of auditor or auditor's firm	XX-XX-XX-158A
SRN of form ADT-1	N00280321
Date of signing audit report by auditors	15/05/2025
Date of signing of balance sheet by auditors	15/05/2025

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 (28) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (13)

Disclosure in auditors report relating to fixed assets

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

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

Textual information (14)

Disclosure in auditors report relating to inventories

(a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

Textual information (15)

Disclosure in auditors report relating to loans

The Company has not made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year end hence clause 3(iii) of the order is not applicable to the Company

Textual information (16)

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

The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantee and securities provided to the extent applicable.

Textual information (17)

Disclosure in auditors report relating to maintenance of cost records

The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

Textual information (18)

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

In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

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

Nature of the statute	Nature dues	of	Forum where the dispute is pending	Period which amount relates	to the	Amount
NA	NA		NA	NA		NA

Textual information (19)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

Textual information (20)

Disclosure relating to disputed statutory dues [Text Block]

In respect of statutory dues:

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

Nature of the statute	Nature dues	of	Forum where the dispute is pending	Period which amount relates	to the	Amount
NA	NA		NA	NA		NA

Textual information (21)

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

a. The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f. The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

Textual information (22)

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

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 (23)

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 upto the date of this report.

c. As per Management Representation the has not received any whistle blower complaints during the year and hence clause 3(xi)(c) is not applicable to the Company.

Textual information (24)

Disclosure in auditors report relating to transactions with related parties

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 at note no.30 in the financial statements as required by the applicable accounting standards.

Textual information (25)

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

During the year, the Company has issued Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) and relevant requirement of section 42 and 62 of Companies Act,2013 have been complied with. The unutilised amount has been kept in cash and cash equivalent for the year ended 31st March 2025.

Textual information (26)

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

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 (27)

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

(a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a)and (b) of the Order is not applicable.

(c) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

Textual information (28)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF 63SATS Cybertech Limited (Formerly known as 63SATS Global Cyber Technologies Networks Limited (63SATS)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 63SATS Cybertech Limited (Formerly known as 63SATS Global Cyber Technologies Networks Limited (63SATS) (the “Company”), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of material accounting policies and other explanatory information (hereinafter referred to as the “financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the “Act”) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional 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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained 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 Responsibilities for the Financial Statements

The Company’s Management and 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, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 is also responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 control 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 the management and Board of directors.

• 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. A. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
e) On the basis of the written representations received from the directors as on March 31, 2025, 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 Section 164(2) of the Act.
f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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

1) As explained to us by the Management of the Company, no litigations is pending against the company which would impact its financial position.

2) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

3) The Company has no material foreseeable losses on long term contracts (including derivative contracts) and hence for the same the company has not made any provision.

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

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

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

C. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

5) Based on our examination, which include test checks, the Company has used accounting software for maintaining its books of account for the Financials year ended March 31st, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated during the year for all material transaction recorded in the software . Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.
As provision to Rule 3(1) of the Companies (Accounts) Rule, 2014 is applicable from April 1, 2023, reporting under rule 11(g) of the Companies (Audit and Auditor) Rules, 2014 on preservation of audit trail as per the statutory requirement for records retention is not applicable for the financials year ended March 31, 2025.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

Chaturvedi VN
Partner
M.No:106403
UDIN: 25106403BMIDNZ1551

Date: 15-05-2025
Place: Mumbai

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Global Payment Networks Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013 (the “Act”)

We have audited the internal financial controls over financial reporting of 63SATS Cybertech Limited (Formerly known as 63SATS Global Cyber Technologies Networks Limited (63SATS) (the “Company”) as of March 31,2025 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Management of the Company 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 (the “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 Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

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, to the best of our information and according to the explanations given to us, 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 March 31, 2025, based on the criteria for internal financial control over financial reporting 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 ICAI.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

Chaturvedi VN
Partner
M.No:106403
UDIN: 25106403BMIDNZ1551

Date: 15-05-2025
Place: Mumbai

ANNEXURE ‘B’ TO THE INDEPENDENT AUDITOR’S REPORT
(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Global Payments Network 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:

i. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

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

ii. (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year end hence clause 3(iii) of the order is not applicable to the Company

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantee and securities provided to the extent applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

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

Nature of the statute	Nature dues	of	Forum where the dispute is pending	Period which amount relates	to the	Amount
NA	NA		NA	NA		NA

viii. 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).

ix. a. The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f. The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. 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 issued Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) and relevant requirement of section 42 and 62 of Companies Act,2013 have been complied with. The unutilised amount has been kept in cash and cash equivalent for the year ended 31st March 2025.

xi. 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 upto the date of this report.

c. As per Management Representation the has not received any whistle blower complaints during the year and hence clause 3(xi)(c) is not applicable to the Company.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. 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 at note no.30 in the financial statements as required by the applicable accounting standards.

xiv.(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) In our opinion the company is not required to appoint internal auditor according to Section 138(1) of companies Act,2013. Hence, reporting under Clause 3(xiv)(b) is not applicable.

xv. 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.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a)and (b) of the Order is not applicable.

(c) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses of Rs.1,579.00 Lakhs in the current and Nil in the immediately preceding financial year

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

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

xx. As per section 135 of the Companies Act 2013, the company is not liable to contribution toward CSR, accordingly clause 3(xx)(a)(b) of the order is not applicable to the Company.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

Chaturvedi VN
Partner
M.No:106403
UDIN: 25106403BMIDNZ1551

Date: 15-05-2025
Place: Mumbai

[700700] 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

[110000] 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]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 53.96	0	0
Other intangible assets	0.34	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	4.5	0	
Total non-current financial assets	4.5	0	
Other non-current assets	3.83	0	
Total non-current assets	62.63	0	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	358.01	0	
Trade receivables, current	44.05	0	
Cash and cash equivalents	106.55	7.12	
Bank balance other than cash and cash equivalents	(B) 143.88	(C) 185	
Loans, current	0	0	
Other current financial assets	1.54	2.42	
Total current financial assets	654.03	194.54	
Current tax assets	(D) 28.95	0	
Other current assets	200.31	0	
Total current assets	883.29	194.54	
Total assets	945.92	194.54	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	600	100	100
Other equity	-950.03	94.23	
Total equity attributable to owners of parent	-350.03	194.23	
Total equity	-350.03	194.23	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,010.53	0	
Other non-current financial liabilities	(E) 0.3	0	
Total non-current financial liabilities	1,010.83	0	
Provisions, non-current	31.73	0	
Other non-current liabilities	13.57	0	
Total non-current liabilities	1,056.13	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(F) 98.45	0	
Other current financial liabilities	(G) 45.47	(H) 0.3	
Total current financial liabilities	143.92	0.3	
Other current liabilities	87.41	0	
Provisions, current	8.49	0	
Current tax liabilities	0	0.01	
Total current liabilities	239.82	0.31	
Total liabilities	1,295.95	0.31	
Total equity and liabilities	945.92	194.54	

Footnotes

(A)

Particulars	2024-25
Property, plant and equipment	27.66
Right of use assets	26.30
Total	53.96

(B)

Particulars	2024-25
Other bank balances	
In deposit accounts with original maturity of more than 12 months	-
In deposit accounts with original maturity of more than 3 months but less than 12 months	143.88
Total Bank Balances other than (12) above	143.88

(C)

Particulars	2023-24
Other bank balances	
In deposit accounts with original maturity of more than 12 months	185.00
In deposit accounts with original maturity of more than 3 months but less than 12 months	-
Total Bank Balances other than (12) above	185.00

(D) Net of Advance tax /Provision for current year income tax

(E) Lease Liability

(F)

Particulars	2024-25
Trade payables	
Due to micro and small enterprises	7.47
Due to others	90.98
Total	98.45

(G)

Particulars	2024-25
Lease Liability	26.54
Other financial liabilities	18.93
Total	45.47

(H)

Particulars	2023-24
Lease Liability	-
Other financial liabilities	0.30
Total	0.30

[210000] Statement of profit and loss

Earnings per share [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [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
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96	[INR/shares] -3.68	[INR/shares] 0.96
Total basic earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96	[INR/shares] -3.68	[INR/shares] 0.96
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96	[INR/shares] -3.68	[INR/shares] 0.96
Total diluted earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96	[INR/shares] -3.68	[INR/shares] 0.96

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]		
Income [Abstract]		
Revenue from operations	239.67	0
Other income	61.5	11.78
Total income	301.17	11.78
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,105.39	0
Finance costs	74.48	0
Depreciation, depletion and amortisation expense	14.26	0
Other expenses	713.28	0.45
Total expenses	1,907.41	0.45
Profit before exceptional items and tax	-1,606.24	11.33
Total profit before tax	-1,606.24	11.33
Tax expense [Abstract]		
Current tax	0	1.77
Deferred tax	0	0
Total tax expense	0	1.77
Total profit (loss) for period from continuing operations	-1,606.24	9.56
Total profit (loss) for period	-1,606.24	9.56
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-1,606.24	9.56
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-1,606.24	9.56
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96
Total basic earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96
Total diluted earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96

[400200] Statement of changes in equity

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

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,606.24	9.56		-1,606.24
Changes in comprehensive income components	0	0		0
Total comprehensive income	-1,606.24	9.56		-1,606.24
Other changes in equity [Abstract]				
Other additions to reserves	561.98	0		561.98
Other changes in equity, others	0	-0.01		0
Total other changes in equity	561.98	-0.01		561.98
Total increase (decrease) in equity	-1,044.26	9.55		-1,044.26
Other equity at end of period	-950.03	94.23	84.68	-950.03

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

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	9.56		0	0
Changes in comprehensive income components	0			
Total comprehensive income	9.56		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		(B) 561.98	0
Other changes in equity, others	-0.01			
Total other changes in equity	-0.01		561.98	0
Total increase (decrease) in equity	9.55		561.98	0
Other equity at end of period	94.23	84.68	(A) 561.98	0

Footnotes

(A) Equity portion of Convertible Debenture

(B) Converable Debentures Reserve (Equity)

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

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-1,606.24	9.56	
Total comprehensive income		-1,606.24	9.56	
Other changes in equity [Abstract]				
Other changes in equity, others		0	-0.01	
Total other changes in equity		0	-0.01	
Total increase (decrease) in equity		-1,606.24	9.55	
Other equity at end of period	0	-1,512.01	94.23	84.68

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

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,606.24	9.56		-1,606.24
Total comprehensive income	-1,606.24	9.56		-1,606.24
Other changes in equity [Abstract]				
Other changes in equity, others	0	-0.01		0
Total other changes in equity	0	-0.01		0
Total increase (decrease) in equity	-1,606.24	9.55		-1,606.24
Other equity at end of period	-1,512.01	94.23	84.68	-1,512.01

Statement of changes in equity [Table] ..(5)

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

Components of equity [Axis]	Other retained earning [Member]		Other equity components [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	9.56		0	0
Changes in comprehensive income components			0	0
Total comprehensive income	9.56		0	0
Other changes in equity [Abstract]				
Other changes in equity, others	(A) -0.01			
Total other changes in equity	-0.01			
Total increase (decrease) in equity	9.55		0	0
Other equity at end of period	94.23	84.68	0	0

(A) Adjusted

Statement of changes in equity [Table] ..(6)

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

Components of equity [Axis]	Other equity components [Member]	Other comprehensive income, others [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	0	0	0	0

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

	01/04/2024 to 31/03/2025
Disclosure of notes on changes in equity [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of notes on changes in equity [Text Block]

Statement of changes in equity for the Year ended March 31, 2025

						(Rs. in lakhs)
	Equity Share Capital	Reserves and surplus		Other Comprehensive Income	Total other equity	Total equity attributable to equity holders of the Company
Particulars		Equity portion of Convertible Debenture	Retained earnings			
Balance at 01.04.2023	100.00	-	84.68	-	84.68	184.68
Changes in equity for the year ended 31.03.2024						
Profit for the year	-	-	9.55	-	9.55	9.55
Balance at 31.03.2024	100.00	-	94.23	-	94.23	194.23
Balance at 01.04.2024	100.00	-	94.23	-	94.23	194.23
Changes in equity for the year ended 31.03.2025						
Share Capital Issued during the year	500.00	-	-	-	-	500.00
Dividends	-	-	-	-	-	-
Converable Debentures Reserve (Equity)	-	561.98	-	-	561.98	561.98
Profit for the year	-	-	(1,606.24)	-	(1,606.24)	(1,606.24)
Balance at 31.03.2025	600.00	561.98	(1,512.01)	-	(950.03)	(350.03)

Nature and purpose of reserves:

Equity portion of Convertible Debenture: The difference between the proceeds received on issue of zero coupon fully convertible debebtures and the fair value of its liability component is recognised as Equity Component of convertible Debentures

Retained earnings: Remaining portion of profits earned by the Company till date after appropriations.

[320000] 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 tax	-1,606.24	11.33	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	74.48	1.77	
Adjustments for decrease (increase) in trade receivables, current	(A) -254.26	0	
Adjustments for increase (decrease) in trade payables, current	(B) 258.29	0	
Adjustments for depreciation and amortisation expense	14.26	0	
Adjustments for dividend income	33.19	0	
Adjustments for interest income	20.3	11.77	
Other adjustments for which cash effects are investing or financing cash flow	(C) -8.01	0	
Other adjustments to reconcile profit (loss)	0	(D) -1.77	
Total adjustments for reconcile profit (loss)	31.27	-11.77	
Net cash flows from (used in) operations	-1,574.97	-0.44	
Income taxes paid (refund)	29.19	1.6	
Net cash flows from (used in) operating activities	-1,604.16	-2.04	
Cash flows from used in investing activities [Abstract]			
Dividends received	(E) 33.19	0	
Interest received	22.73	10.56	
Other inflows (outflows) of cash	(F) -341.15	(G) -15	
Net cash flows from (used in) investing activities	-285.23	-4.44	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	500	0	
Proceeds from borrowings	(H) 1,500	0	
Payments of lease liabilities	(I) 11.18	0	
Net cash flows from (used in) financing activities	1,988.82	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	99.43	-6.48	
Net increase (decrease) in cash and cash equivalents	99.43	-6.48	
Cash and cash equivalents cash flow statement at end of period	106.55	7.12	13.6

Footnotes

(A) Trade receivables, loans, other financial assets and other assets

(B) Trade payables, other financial liabilities, other liabilities and provision

(C) Gain on fair valuation of financial assets at fair value through profit or loss

(D) Adjustments to reconcile profit for the year

(E) Dividend on investments

(F)

Particulars	2024-25
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	(32.27)
Proceeds from sale of Financial assets - others	600.00
Purchase of Financial assets - others	(950.00)
Bank deposits not considered as Cash and cash equivalents	
- Placed	(1,573.60)
- Matured	1,614.72
Total	(341.15)

(G)

Particulars	2023-24
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	-
Proceeds from sale of Financial assets - others	-
Purchase of Financial assets - others	-
Bank deposits not considered as Cash and cash equivalents	
- Placed	(185.00)
- Matured	170.00
Total	(15.00)

(H) Borrowing - issue of Zero Coupon Unsecured Optionally Fully Convertible Debentures

(I)

Particulars	2024-25
Repayment of lease liabilities - Principal	(9.44)
- Interest	(1.74)
Total	(11.18)

[610100] Notes - List of accounting policies

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

	01/04/2024 to 31/03/2025
Disclosure of significant accounting policies [TextBlock]	Textual information (30) [See below]

Textual information (30)

Disclosure of significant accounting policies [Text Block]

2. Basis of Preparation

2.1. Statement of compliance and Basis of Preparation

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified pursuant to Section 133 of the Companies Act, 2013 (“the 2013 Act”) under the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendment thereto and the relevant provisions of the 2013 Act.

The financial statements have been prepared on accrual basis using the historical cost measurement except for the following material items that have been measured at fair value as required by relevant Ind AS:

• Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)
• Defined benefit and other long-term employee benefits

The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees, which is the Company’s functional currency. All amounts have been rounded to the nearest rupees lakhs , unless otherwise indicated.

2.3. Use of judgements and estimates

The preparation of the financial statements in conformity with Ind AS requires management to make certain estimates, judgements and assumptions. These affect the application of accounting policies, the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the reporting date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period and the actual results could differ from those estimates. These are reviewed by the management on an on-going basis and appropriate changes in estimates are made prospectively as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements. The management believes that the estimates used in preparation of these financial statements are just, prudent and reasonable.

Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31 March 2018 is included in the following notes:

• Note 3.4, 3.5, 5 and 7 - Estimation of useful life of tangible and intangible assets
• Note no. 10: Estimation of income taxes

3. Material Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements.

3.1. Revenue Recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to receive in exchange for those products or services. The Company recognises the revenue as per five step model as specified in Ind AS 115. Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. Revenue also excludes taxes collected from customers.

In respect of service contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, revenue is recognized over time. Revenue from fixed price service contracts is recognised based on acts performed as specified in the contracts over the contract period where performance of several acts is required over that period. The revenue from the sale of software products is recognised on delivery/granting of right to use.

Revenues in excess of invoicing are classified as contract assets (which are referred to as unbilled revenue). Contract assets are classified as unbilled receivables (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. Invoicing in excess of revenues are classified as contract liabilities (which are referred to as unearned revenues).

3.2. Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income in respect of income tax is accounted on receipt basis.

3.3. Property, plant and equipment

i. Recognition and measurement

Property, Plant and Equipment (PPE) are carried at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of PPE comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

PPE which are not ready for intended use as on the date of Balance Sheet are disclosed as “Capital work-in-progress”.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the assets) is recognised in Statement of Profit & Loss.

ii. Subsequent expenditure

Subsequent expenditure relating to PPE is capitalised only when it is probable that future economic benefits with these will flow to the company and cost of the item can be measured reliably. Repairs & maintenance costs are recognised in Statement of Profit and Loss as and when incurred.

iii. Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the straight-line method over their estimated useful lives. Leased assets and leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Depreciation methods, useful lives and residual values are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

Freehold Land is not depreciated. For others, depreciation has been provided on the basis of estimated useful life as follows.

Assets	Useful life
Office Equipment	2 to 5 Years
Computer Hardware	3 to 6 Years

Furniture and Fixtures	5 to 10 Years

Assets costing up to Rs. 5,000/- are fully depreciated in the year of acquisition.

3.4. Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment, if any. The cost of intangible assets comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in use. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Research costs are expensed as incurred. Amortization methods and useful lives are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

The Company amortises intangible assets using the straight-line method over the estimated useful life as follows:

• Patents, copyright and other rights - 8 years
• Computer software - 4 to 6 years

3.5. Cash and cash equivalents.

The Company considers all highly liquid investments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage

3.6. Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at recognition

Classification	Initial recognition	Subsequent recognition
Non-derivative financial instruments		
a) Financial assets at amortised cost: if it is held within business model where purpose is to hold asset for contractual cash flows that are solely payments of principal and interest on principal outstanding	At fair value including directly attributable transaction costs	Subsequently carried at amortised cost using effective interest rate method less any impairment loss
b) Financial assets at fair value through statement of profit and loss: if financial asset is not classified in any of the above categories	At fair value excluding directly attributable transaction costs. Transaction costs are recognised in Statement of Profit and Loss	Fair valued at each subsequent reporting date.
c) Trade receivable (which do not contain significant financing component)	At transaction price	Subsequently held at amortised cost, using the effective interest rate method, net of any expected credit loss (Trade Receivable more than 270 days are booked at 100% ECL rate).
d) Financial liabilities	At fair value including directly attributable transaction costs	At amortised cost: using effective interest method except certain items.

e) Borrowings	In respect of compound financial instruments, Zero Coupon Unsecured, Optionally Fully Convertible Debenture, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.	•The liability component is subsequently measured at amortised cost using the effective interest rate (EIR) method.
		•The equity component is not remeasured after initial recognition.
Share capital		
	Ordinary shares classified as equity.	

Financial assets are reclassified subsequent to their recognition if and in the period the Company changes its business model for managing financial assets

Derecognition of financial instruments: A financial asset is derecognised by the Company only when:

– Contractual right to receive cash flows from the assets expires; or
– the Company has transferred the rights to receive cash flows from the financial asset; or
– if the Company has not retained control of the financial asset; or
– the Company has transferred substantially all risks and rewards of ownership of the financial asset.

Any gain or loss on derecognition is recognised in statement of profit and loss including cumulative gain or loss in case of financial assets subsequently valued at fair value through other comprehensive income. In case of financial assets and liability subsequently fair valued through profit or loss gain or loss is presented on a net basis.

A financial liability (or a part of a financial liability) is derecognized when the obligation specified in the contract is discharged or cancelled or expires. Any gain or loss on derecognition is recognised in statement of profit and loss.

i. Measurement of Fair Value

Company's accounting policies and disclosures require the measurement of fair values, for both financial and non- financial assets and liabilities. In determining the fair value of its financial instruments as define in Ind AS 113, the Company regularly reviews significant unobservable inputs, valuation adjustments, u ses a variety of methods and assumptions that are based on market conditions and risks, existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized

ii. Foreign Currency transactions

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates at the dates of the transactions or at rates that closely approximate the rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Foreign currency differences are generally recognised in profit or loss.

3.7. Employee benefits

iii. Short-term obligations

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised as an expense during the period when the employee renders those services.

iv. Other long-term employee benefit obligations

Compensated Absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each reporting date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the reporting date and recognised in Statement of Profit and Loss. Expense on non-accumulating compensated absences is recognized in the year in which the absences occur.

Defined Benefit Plan

The Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at each reporting date by actuaries using the projected unit credit method.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised, net of tax impact, in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost. The amount of net interest expense calculated by applying the liability discount rate to the net defined liability or asset is charged or credited to ‘Finance Cost’ in Statement of Profit and Loss.

Defined Contribution Plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

3.8. Leases

Effective April 01, 2019, the Company had adopted Ind AS 116 "Leases" by applying the modified retrospective approach. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease.

Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the Company’s incremental borrowing rate. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract.

The Company has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value and are recognized as an expense on a straight-line basis over the lease term.

Company as a lessor

At the inception of the lease the Company classifies each of its leases as either an operating lease or a finance lease. The Company recognises lease payments received under operating leases as income on a straight-line basis over the lease term. In case of a finance lease, finance income is recognised over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor’s net investment in the lease. When the Company is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short term lease to which the Company applies the exemption described above, then it classifies the sub-lease as an operating lease.

3.9. Income tax

Income tax expense comprises current and deferred tax and it is recognised in profit or loss.

i. Current tax

Current tax comprises the expected tax payable or recoverable on the taxable income or loss for the year and any adjustment to the tax payable or recoverable in respect of previous years. The amount of current tax payable or recoverable is the best estimate of the tax amount expected to be paid or received. It is measured using tax rates enacted or substantively enacted at the reporting date. Interest income in respect of income tax is shown under Other Income and interest expenses and penalties, if any, are included in current tax expense. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amount and there is an intention to settle the assets and liabilities on net basis.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Future taxable profits are determined based on business plans of the Company and the reversal of temporary differences. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

3.10. Operating Cycle

Based on the nature of activities of the Company, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

3.11. Provisions

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

3.12. Earning Per Share:

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted EPS is calculated by adjusting the profit and the weighted average number of equity shares for the effect of all dilutive potential equity shares including convertible debentures.

4. Standards issued but not yet effective

Ministry of Corporate Affairs has not notified amendments to the Ind AS which are effective 1st April, 2025.

[610200] Notes - Corporate information and statement of IndAs compliance

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 corporate information notes and other explanatory information [TextBlock]	Textual information (31) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (34) [See below]	

Textual information (31)

Disclosure of corporate information notes and other explanatory information [Text Block]

Company Overview

63SATS Cybertech Limited (formerly 63SATS Global Cybertechnologies Networks Limited) (the ‘Company’) is domiciled in India. The Company’s registered office is at FT Tower,3rd floor, CTS No. 256&257 Suren Road, Chakala, Andheri (East) – 400093, India. The Company’s Corporate Identity Number (CIN) is U72900MH2007PLC168354

The principal activity of the company is that of to carry on the business of providing a comprehensive cybersecurity solutions, catering to the needs of citizens, enterprises and the government.

These Ind-AS compliant financial statements were approved by the Board of Directors on 15 May, 2025.

Textual information (32)

Statement of Ind AS compliance [Text Block]

Statement of compliance and Basis of Preparation

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified pursuant to Section 133 of the Companies Act, 2013 (“the 2013 Act”) under the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendment thereto and the relevant provisions of the 2013 Act.

The financial statements have been prepared on accrual basis using the historical cost measurement except for the following material items that have been measured at fair value as required by relevant Ind AS:

• Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)
• Defined benefit and other long-term employee benefits

The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Textual information (33)

Statement of Ind AS compliance [Text Block]

1.1 Statement of compliance and Basis of Preparation

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified pursuant to Section 133 of the Companies Act, 2013 (“the 2013 Act”) under the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendment thereto and the relevant provisions of the 2013 Act.

The financial statements have been prepared on accrual basis using the historical cost measurement except for the following material items that have been measured at fair value as required by relevant Ind AS:

• Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)

The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees, which is the Company’s functional currency. All amounts have been rounded to the nearest rupees, unless otherwise indicated.

1.3. Use of judgements and estimates

The preparation of the financial statements in conformity with Ind AS requires management to make certain estimates, judgements and assumptions. These affect the application of accounting policies, the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the reporting date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period and the actual results could differ from those estimates. These are reviewed by the management on an on-going basis and appropriate changes in estimates are made prospectively as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The management believes that the estimates used in preparation of these financial statements are just, prudent and reasonable.

Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31 March 2018 is included in the following notes:

• Note 10 - recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used;

• Note no. 10: Estimation of income taxes

Textual information (34)

Disclosure of significant accounting policies [Text Block]

2. Basis of Preparation

2.1. Statement of compliance and Basis of Preparation

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified pursuant to Section 133 of the Companies Act, 2013 ("the 2013 Act") under the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendment thereto and the relevant provisions of the 2013 Act.

The financial statements have been prepared on accrual basis using the historical cost measurement except for the following material items that have been measured at fair value as required by relevant Ind AS:

• Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)
• Defined benefit and other long-term employee benefits

The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees, which is the Company's functional currency. All amounts have been rounded to the nearest rupees lakhs , unless otherwise indicated.

2.3. Use of judgements and estimates

The preparation of the financial statements in conformity with Ind AS requires management to make certain estimates, judgements and assumptions. These affect the application of accounting policies, the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the reporting date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period and the actual results could differ from those estimates. These are reviewed by the management on an on-going basis and appropriate changes in estimates are made prospectively as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements. The management believes that the estimates used in preparation of these financial statements are just, prudent and reasonable.

Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31 March 2018 is included in the following notes:

• Note 3.4, 3.5, 5 and 7 - Estimation of useful life of tangible and intangible assets
• Note no. 10: Estimation of income taxes

3. Material Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements.

3.1. Revenue Recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to receive in exchange for those products or services. The Company recognises the revenue as per five step model as specified in Ind AS 115. Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. Revenue also excludes taxes collected from customers.

In respect of service contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, revenue is recognized over time. Revenue from fixed price service contracts is recognised based on acts performed as specified in the contracts over the contract period where performance of several acts is required over that period. The revenue from the sale of software products is recognised on delivery/granting of right to use.

Revenues in excess of invoicing are classified as contract assets (which are referred to as unbilled revenue). Contract assets are classified as unbilled receivables (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. Invoicing in excess of revenues are classified as contract liabilities (which are referred to as unearned revenues).

3.2. Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income in respect of income tax is accounted on receipt basis.

3.3. Property, plant and equipment

i. Recognition and measurement

Property, Plant and Equipment (PPE) are carried at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of PPE comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

PPE which are not ready for intended use as on the date of Balance Sheet are disclosed as “Capital work-in-progress”.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the assets) is recognised in Statement of Profit & Loss.

ii. Subsequent expenditure

Subsequent expenditure relating to PPE is capitalised only when it is probable that future economic benefits with these will flow to the company and cost of the item can be measured reliably. Repairs & maintenance costs are recognised in Statement of Profit and Loss as and when incurred.

iii. Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the straight-line method over their estimated useful lives. Leased assets and leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Depreciation methods, useful lives and residual values are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

Freehold Land is not depreciated. For others, depreciation has been provided on the basis of estimated useful life as follows.

Assets	Useful life
Office Equipment	2 to 5 Years
Computer Hardware	3 to 6 Years

Furniture and Fixtures	5 to 10 Years

Assets costing up to Rs. 5,000/- are fully depreciated in the year of acquisition.

3.4. Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment, if any. The cost of intangible assets comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in use. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Research costs are expensed as incurred. Amortization methods and useful lives are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

The Company amortises intangible assets using the straight-line method over the estimated useful life as follows:

• Patents, copyright and other rights - 8 years
• Computer software - 4 to 6 years

3.5. Cash and cash equivalents.

The Company considers all highly liquid investments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage

3.6. Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at recognition

Classification	Initial recognition	Subsequent recognition
Non-derivative financial instruments		
a) Financial assets at amortised cost: if it is held within business model where purpose is to hold asset for contractual cash flows that are solely payments of principal and interest on principal outstanding	At fair value including directly attributable transaction costs	Subsequently carried at amortised cost using effective interest rate method less any impairment loss
b) Financial assets at fair value through statement of profit and loss: if financial asset is not classified in any of the above categories	At fair value excluding directly attributable transaction costs. Transaction costs are recognised in Statement of Profit and Loss	Fair valued at each subsequent reporting date.
c) Trade receivable (which do not contain significant financing component)	At transaction price	Subsequently held at amortised cost, using the effective interest rate method, net of any expected credit loss (Trade Receivable more than 270 days are booked at 100% ECL rate).
d) Financial liabilities	At fair value including directly attributable transaction costs	At amortised cost: using effective interest method except certain items.

e) Borrowings	In respect of compound financial instruments, Zero Coupon Unsecured, Optionally Fully Convertible Debenture, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.	•The liability component is subsequently measured at amortised cost using the effective interest rate (EIR) method.
		•The equity component is not remeasured after initial recognition.
Share capital		
	Ordinary shares classified as equity.	

Financial assets are reclassified subsequent to their recognition if and in the period the Company changes its business model for managing financial assets

Derecognition of financial instruments: A financial asset is derecognised by the Company only when:

– Contractual right to receive cash flows from the assets expires; or
– the Company has transferred the rights to receive cash flows from the financial asset; or
– if the Company has not retained control of the financial asset; or
– the Company has transferred substantially all risks and rewards of ownership of the financial asset.

Any gain or loss on derecognition is recognised in statement of profit and loss including cumulative gain or loss in case of financial assets subsequently valued at fair value through other comprehensive income. In case of financial assets and liability subsequently fair valued through profit or loss gain or loss is presented on a net basis.

A financial liability (or a part of a financial liability) is derecognized when the obligation specified in the contract is discharged or cancelled or expires. Any gain or loss on derecognition is recognised in statement of profit and loss.

i. Measurement of Fair Value

Company's accounting policies and disclosures require the measurement of fair values, for both financial and non- financial assets and liabilities. In determining the fair value of its financial instruments as define in Ind AS 113, the Company regularly reviews significant unobservable inputs, valuation adjustments, u ses a variety of methods and assumptions that are based on market conditions and risks, existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized

ii. Foreign Currency transactions

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates at the dates of the transactions or at rates that closely approximate the rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Foreign currency differences are generally recognised in profit or loss.

3.7. Employee benefits

iii. Short-term obligations

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised as an expense during the period when the employee renders those services.

iv. Other long-term employee benefit obligations

Compensated Absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each reporting date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the reporting date and recognised in Statement of Profit and Loss. Expense on non-accumulating compensated absences is recognized in the year in which the absences occur.

Defined Benefit Plan

The Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at each reporting date by actuaries using the projected unit credit method.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised, net of tax impact, in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost. The amount of net interest expense calculated by applying the liability discount rate to the net defined liability or asset is charged or credited to ‘Finance Cost’ in Statement of Profit and Loss.

Defined Contribution Plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

3.8. Leases

Effective April 01, 2019, the Company had adopted Ind AS 116 "Leases" by applying the modified retrospective approach. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease.

Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the Company’s incremental borrowing rate. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract.

The Company has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value and are recognized as an expense on a straight-line basis over the lease term.

Company as a lessor

At the inception of the lease the Company classifies each of its leases as either an operating lease or a finance lease. The Company recognises lease payments received under operating leases as income on a straight-line basis over the lease term. In case of a finance lease, finance income is recognised over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor’s net investment in the lease. When the Company is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short term lease to which the Company applies the exemption described above, then it classifies the sub-lease as an operating lease.

3.9. Income tax

Income tax expense comprises current and deferred tax and it is recognised in profit or loss.

i. Current tax

Current tax comprises the expected tax payable or recoverable on the taxable income or loss for the year and any adjustment to the tax payable or recoverable in respect of previous years. The amount of current tax payable or recoverable is the best estimate of the tax amount expected to be paid or received. It is measured using tax rates enacted or substantively enacted at the reporting date. Interest income in respect of income tax is shown under Other Income and interest expenses and penalties, if any, are included in current tax expense. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amount and there is an intention to settle the assets and liabilities on net basis.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Future taxable profits are determined based on business plans of the Company and the reversal of temporary differences. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

3.10. Operating Cycle

Based on the nature of activities of the Company, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

3.11. Provisions

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

3.12. Earning Per Share:

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted EPS is calculated by adjusting the profit and the weighted average number of equity shares for the effect of all dilutive potential equity shares including convertible debentures.

4. Standards issued but not yet effective

Ministry of Corporate Affairs has not notified amendments to the Ind AS which are effective 1st April, 2025.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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 changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	68.2	0		68.2
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14.24	0		
Total Depreciation property plant and equipment	-14.24	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	53.96	0		68.2
Property, plant and equipment at end of period	(A) 53.96	0	0	68.2

Footnotes

(A)

Particulars	2024-25
Property, plant and equipment	27.66
Right of use assets	26.30
Total	53.96

Disclosure of detailed information about property, plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14.24	0
Total Depreciation property plant and equipment			14.24	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		14.24	0
Property, plant and equipment at end of period	0	0	14.24	0

Disclosure of detailed information about property, plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		36.29	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9.99	0	
Total Depreciation property plant and equipment		-9.99	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		26.3	0	
Property, plant and equipment at end of period	0	26.3	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36.29	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9.99
Total Depreciation property plant and equipment				9.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	36.29	0		9.99
Property, plant and equipment at end of period	36.29	0	0	9.99

Disclosure of detailed information about property, plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			31.91	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-4.25	0
Total Depreciation property plant and equipment	0		-4.25	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		27.66	0
Property, plant and equipment at end of period	0	0	27.66	0

Disclosure of detailed information about property, plant and equipment [Table] ..(6)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		31.91	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		31.91	0	
Property, plant and equipment at end of period	0	31.91	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(7)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				36.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4.25	0		-9.99
Total Depreciation property plant and equipment	4.25	0		-9.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	4.25	0		26.3
Property, plant and equipment at end of period	4.25	0	0	26.3

Disclosure of detailed information about property, plant and equipment [Table] ..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		36.29	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		36.29	0
Property, plant and equipment at end of period	0	0	36.29	0

Disclosure of detailed information about property, plant and equipment [Table] ..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		9.99	0	
Total Depreciation property plant and equipment		9.99	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		9.99	0	
Property, plant and equipment at end of period	0	9.99	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.04	0		4.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.27	0		
Total Depreciation property plant and equipment	-0.27	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3.77	0		4.04
Property, plant and equipment at end of period	3.77	0	0	4.04

Disclosure of detailed information about property, plant and equipment [Table] ..(11)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.27	0
Total Depreciation property plant and equipment			0.27	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0.27	0
Property, plant and equipment at end of period	0	0	0.27	0

Disclosure of detailed information about property, plant and equipment [Table] ..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.49	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.74	0	
Total Depreciation property plant and equipment		-0.74	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2.75	0	
Property, plant and equipment at end of period	0	2.75	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(13)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.49	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.74
Total Depreciation property plant and equipment				0.74
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3.49	0		0.74
Property, plant and equipment at end of period	3.49	0	0	0.74

Disclosure of detailed information about property, plant and equipment [Table] ..(14)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			24.38	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-3.24	0
Total Depreciation property plant and equipment	0		-3.24	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		21.14	0
Property, plant and equipment at end of period	0	0	21.14	0

Disclosure of detailed information about property, plant and equipment [Table] ..(15)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		24.38	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		24.38	0	
Property, plant and equipment at end of period	0	24.38	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(16)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [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 detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	3.24	0	
Total Depreciation property plant and equipment	3.24	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	3.24	0	
Property, plant and equipment at end of period	3.24	0	0

Disclosure of additional information about property plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	-	Straight-line method	-
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act 2013	-	(A) As detailed in footnote	-
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Footnotes

(A) Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the straight-line method over their estimated useful lives. Leased assets and leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Depreciation methods, useful lives and residual values are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

Freehold Land is not depreciated. For others, depreciation has been provided on the basis of estimated useful life as follows.

Assets	Useful life
Office Equipment	2 to 5 Years
Computer Hardware	3 to 6 Years
Furniture and Fixtures	5 to 10 Years

Assets costing up to Rs. 5,000/- are fully depreciated in the year of acquisition.

Disclosure of additional information about property plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	-	Straight-line method	-
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act 2013	-	5 to 10 Years	-
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	-	Straight-line method	-
Useful lives or depreciation rates, property, plant and equipment	2 to 5 Years	-	3 to 6 Years	-
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2024 to 31/03/2025
Disclosure of property, plant and equipment [TextBlock]	Textual information (35) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (35)

Disclosure of property, plant and equipment [Text Block]

Property, plant and equipment

				(Rs. in lakhs)
Particulars	Computer Hardware	Office Equipment	Furniture and Fixtures	Total
Year ended March 31, 2025				
Gross carrying Value as at April 01, 2024	-	-	-	-
Additions	24.38	3.49	4.04	31.91
Disposals	-	-	-	-
Gross carrying Value as at March 31, 2025	24.38	3.49	4.04	31.91
Accumulated depreciation and impairment				
as at April 01, 2024	-	-	-	-
Charged during the year	3.24	0.74	0.27	4.25
Disposals	-	-	-	-
Upto March 31, 2025	3.24	0.74	0.27	4.25
Gross carrying Value as at March 31, 2025	21.14	2.75	3.77	27.66
Year ended March 31, 2024				
Gross carrying Value as at April 01, 2023	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Gross carrying Value as at March 31, 2024	-	-	-	-
Accumulated depreciation and impairment				
as at April 01, 2023	-	-	-	-
Charged during the year	-	-	-	-
Disposals	-	-	-	-
Upto March 31, 2024	-	-	-	-
Net carrying amount as at March 31, 2024	-	-	-	-

II. Right of Use Assets

		(Rs. in lakhs)
Particulars	Buildings	Total
Year ended March 31, 2025		
Gross carrying Value as at April 1, 2024	-	-
Additions	36.29	36.29
Deletions on dehiring premises / Changes in lease terms	-	-
Gross carrying Value as at March 31, 2025	36.29	36.29
Accumulated depreciation and impairment		
as at April 01, 2024	-	-
Charged during the year	9.99	9.99
Deletions on dehiring premises	-	-
Upto March 31, 2025	9.99	9.99
Net carrying amount as at March 31, 2025	26.30	26.30
Year ended March 31, 2024		
Gross carrying Value as at April 1, 2023	-	-
Additions	-	-
Deletions on dehiring premises	-	-
Gross carrying Value as at March 31, 2024	-	-
Accumulated depreciation and impairment		
as at April 01, 2023	-	-
Charged during the year	-	-
Deletions on dehiring premises	-	-
Upto March 31, 2024	-	-
Net carrying amount as at March 31, 2024	-	-

Notes:

The Company as a Lessee:

A The Company incurred Rs. 54.30 lakhs (Previous Year Nil) for the year ended 31st March, 2025 towards expenses relating to short-term leases and leases of low-value assets.The total cash outflow for leases is Rs. 64.04 lakhs (Previous Year Rs. Nil) for the year ended 31st March, 2025, including cash outflow of short-term leases and leases of low-value assets. Interest on lease liabilities is Rs. 1.74 lakhs (Previous Year Nil) for the year.

B The Company has entered into cancellable and non-cancellable operating lease agreements as a lessee for some premises ranging from 09 months to 24 months and may be renewed for further period based on mutual agreement of the parties.

The Commitment related to lease payments are as under:

Particulars	As at 31.03.2025	As at 31.03.2024
Not later than one year	1.65	-
Later than one year and not later than two years	-	-
Later than two years and not later than five years	-	-
Later than five years	-	-

[612100] Notes - Impairment of assets

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 impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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 investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400900] Notes - Other intangible assets

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

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line method	-	Straight-line method	-
Useful lives or amortisation rates, other intangible assets	Textual information (36) [See below]	-	Patents, copyright and other rights - 8 years	-
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight-line method	-
Useful lives or amortisation rates, other intangible assets	Patents, copyright and other rights - 8 years	-
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table] ..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other 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
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.36	0		0.36
Amortisation other intangible assets	-0.02	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	0.34	0		0.36
Other intangible assets at end of period	0.34	0	0	0.36

Disclosure of detailed information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other 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]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0.02	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		0.02	0
Other intangible assets at end of period	0	0	0.02	0

Disclosure of detailed information about other intangible assets [Table] ..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.36	0	
Amortisation other intangible assets		-0.02	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0.34	0	
Other intangible assets at end of period	0	0.34	0	0

Disclosure of detailed information about other intangible assets [Table] ..(4)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	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
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.36	0		
Amortisation other intangible assets				0.02
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	0.36	0		0.02
Other intangible assets at end of period	0.36	0	0	0.02

Disclosure of detailed information about other intangible assets [Table] ..(5)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.36	0
Amortisation other intangible assets	0		-0.02	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		0.34	0
Other intangible assets at end of period	0	0	0.34	0

Disclosure of detailed information about other intangible assets [Table] ..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.36	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0.36	0	
Other intangible assets at end of period	0	0.36	0	0

Disclosure of detailed information about other intangible assets [Table] ..(7)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			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
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0.36
Amortisation other intangible assets	0.02	0		-0.02
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	0.02	0		0.34
Other intangible assets at end of period	0.02	0	0	0.34

Disclosure of detailed information about other intangible assets [Table] ..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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 detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0.36	0
Amortisation other intangible assets	0			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		0.36	0
Other intangible assets at end of period	0	0	0.36	0

Disclosure of detailed information about other intangible assets [Table] ..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	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]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.02	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0.02	0	
Other intangible assets at end of period	0	0.02	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 other intangible assets [TextBlock]	Textual information (37) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (36)

Useful lives or amortisation rates, other intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment, if any. The cost of intangible assets comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in use. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Research costs are expensed as incurred. Amortization methods and useful lives are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

The Company amortises intangible assets using the straight-line method over the estimated useful life as follows:

• Patents, copyright and other rights - 8 years
• Computer software - 4 to 6 years

Textual information (37)

Disclosure of other intangible assets [Text Block]

Other Intangible Assets

Other Intangible Assets		(Rs. in lakhs)
Particulars	Trade Mark	Total
Year ended March 31, 2025		
Gross carrying Value as at April 01, 2024	-	-
Additions	0.36	0.36
Write off	-	-
Gross carrying Value as at March 31, 2025	0.36	0.36
Accumulated amortisation and impairment		
as at April 01, 2024	-	-
Charged during the year	0.02	0.02
Write off	-	-
Upto March 31, 2025	0.02	0.02
Net carrying amount as at March 31, 2025	0.34	0.34
Year ended March 31, 2024	-	-
Gross carrying Value as at April 01, 2023	-	-
Additions	-	-
Disposals	-	-
Gross carrying Value as at March 31, 2024	-	-
Accumulated amortisation and impairment	-	-
as at April 01, 2023	-	-
Charged during the year	-	-
Disposals	-	-
Upto March 31, 2024	-	-
Net carrying amount as at March 31, 2024	-	-

[401000] Notes - Biological assets other than bearer plants

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 biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments

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

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	**Financial liabilities at amortised cost, category [Member]**	
	31/03/2025	**31/03/2024**
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 1,154.75	(B) 0.3
Financial liabilities, at fair value	0	0

Footnotes

(A)

Particulars	2024-25
Liabilities:	
Trade payables	98.45
Borrowings	1,010.53
Other financial liabilities	18.93
Lease Liability	26.84
Total Liabilities	1,154.75

(B)

Particulars	2023-24
Liabilities:	
Trade payables	-
Other financial liabilities	0.30
Lease Liability	-
Total Liabilities	0.30

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

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	300.52	194.54	44.05	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	-	-

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

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	256.47	194.54	106.55	7.12
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	-	-	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class	-	-	-	-

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

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	143.88	185	6.04	2.42
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Bank balances other than above	Bank balances other than above	Other financial assets	Other financial assets
Description of other financial assets at fair value class	-	-	-	-

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

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	358.01	0	358.01	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	-	-

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

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	358.01	0	358.01	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	-	-

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

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	358.01	0	358.01	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	Investments - In Mutual Funds	Investments - In Mutual Funds

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

	01/04/2024 to 31/03/2025
Disclosure of financial instruments [TextBlock]	Textual information (38) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (38)

Disclosure of financial instruments [Text Block]

Financial Instruments:

1 Financial Instruments by category

				(Rs. in lakhs)
			As at 31.03.2025	
Particulars	Amortised Cost	FVTPL	FVTOCI	Fair Value
Assets :				
Investments				
In Mutual Funds	-	358.01	-	358.01
Cash and cash equivalents	106.55	-	-	106.55
Bank balances other than above	143.88	-	-	143.88
Trade receivables	44.05	-	-	44.05
Other financial assets	6.04	-	-	6.04
Toal Assets	300.52	358.01	-	658.53
Liabilities:				
Trade payables	98.45	-	-	98.45
Borrowings	1,010.53	-	-	1,010.53
Other financial liabilities	18.93	-	-	18.93
Lease Liability	26.84	-	-	26.84
Toal Liabilities	1,154.75	-	-	1,154.75

				(Rs. in lakhs)
			As at 31.03.2024	
Particulars	Amortised Cost	FVTPL	FVTOCI	Fair Value
Assets :				
Investments				
In Mutual Funds				
Cash and cash equivalents	7.12	-	-	7.12
Bank balances other than above	185	-	-	185
Trade receivables	-	-	-	-
Other financial assets	2.42	-	-	2.42
Toal Assets	194.54	-	-	194.54

Liabilities:				
Trade payables	-	-	-	-
Other financial liabilities	0.3		-	0.3
Lease Liability	-	-	-	-
Toal Liabilities	0.3	-	-	0.3

2 Hierarchy for fair value estimation:

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy based on the lowest level input that is significant to the fair value measurement as a whole. The fair value hierarchy is described as under:

* Level 1 hierarchy includes methods and input that use active quoted prices depending upon type of instrument. The quoted prices are derived from platforms like stock exchange etc. Management has used closing prices and values of closing NAV's as applicable in case of financial instruments covered under this level.

* Under level 2 the fair value of the financial instruments that are not traded in any active market are determined using appropriate valuation techniques with the use of observable market data without relying much on the estimates that are entity specific. The inputs under this level are always observable.

* If one or more of the significant inputs are not derived on the basis of observable market data then fair value estimations derived with such inputs are included in level 3.

* The Company follows a policy to recognise transfers between the levels only at the end of reporting period and accordingly there are no transfers between levels during the year. The information based on the above levels is tabulated here below.

The information based on the above levels is tabulated here under:

Fair value hierarchy of financial assets and liabilities measured at fair value on recurring basis

Particulars	As at		Fair value measurement at end of the reporting period/year using	
	31.03.2025	Level 1	Level 2	Level 3
In Mutual Funds	358.01	358.01	-	-

Particulars	As at		Fair value measurement at end of the reporting period/year using	
	31.03.2024	Level 1	Level 2	Level 3
In Mutual Funds	-	-	-	-

The fair values of Investments in mutual funds are based on Net Asset Values (NAV) published by fund houses and uploaded on Association of Mutual Funds of India (AMFI)'s website.

The carrying amount of cash and cash equivalent and other current financial liabilities is considered to be the same as their fair value because of their short-term nature. The financial assets and liabilities that are measured at fair value, the carrying amounts are equal to their fair value.

Income, expenses, gains or losses on financial instruments:

		(Rs. in lakhs)
Particulars	Year ended	
	31.03.2025	31.03.2024

Financial assets carried at amortised cost		
Interest income	20.30	11.77
Financial assets carried at fair value through profit or loss		
Gain / (loss) on fair valuation	7.21	-
Dividend	33.19	-
Financial liabilities carried at amortised cost		
Interest on lease liabilities	1.74	-
Depreciation on lease property	9.99	-

3 Financial risk management:

The Company overall risk management policy seeks to minimise potential adverse effect on the financial performance of the Company.

The main risks arising from the Company's financial instruments are credit risk and liquidity risk.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in loss to the Company and arises mainly from the Company's investment in fixed deposits and balance with banks. The Company transact with banks with high credit ratings only and hence do not expect to incur any material credit losses.

Liquidity risk is the risk that the Company will face difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. In view of the sufficient liquid assets available to the Company as at year end, the Company does not foresee any liquidity risk in near future.

4 Risk management: -

Credit risk management

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from customers and investment securities.

Trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed through credit approvals of customers to which the Company grants credit terms in the normal course of business and their past transactions. Impairment losses in respect of trade receivables is assessed at party level on each reporting date. The Company establishes an expected credit loss allowance for trade receivables based on historical trends. The ageing analysis of trade receivable (gross of provision) has been considered from the date invoice falls due.

Following table depicts expected credit loss on age wise trade receivables.

			(Rs. in lakhs)
Period (in days)		As at 31.03.2025	As at 31.03.2024
Up to 180 days	Amount	44.05	-
	Expected credit loss	-	-
181 – 270 days	Amount	-	-
	Expected credit loss	-	-
More than 270 days	Amount	-	-
	Expected credit loss	-	-

Total	Amount	44.05	-
	Expected credit loss	-	-

The Company limits its exposure to credit risk by generally investing in securities / counter parties with a good credit rating.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's investments are primarily in fixed rate interest bearing securities and liquid mutual funds, hence do not carry substantial interest rate risk.

Capital Management

The primary objective of Company's capital management is to maximize shareholders value and safeguard its ability to continue as a going concern. The Company manages its capital structure and make adjustment in light of changes in business condition.

[400500] Notes - Current investments

Details of current investments [Table] ..(1)

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

Classification of current investments [Axis]	Current Investment 1
	01/04/2024 to 31/03/2025
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [Line items]	
Type of current investments	Investments in mutual funds
Class of current investments	Current investments
Nature of current investments	Unquoted
Current investments	358.01
Basis of valuation of current investments	Investment carried at fair value through Profit and Loss
Name of body corporate in whom investment has been made	Nippon India Liquid Fund- Direct Plan -Growth
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	-
Number of shares of current investment made in body corporate	[shares] 5,640.75

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

	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (39) [See below]	
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	358.01	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (39)

Disclosure of notes on current investments explanatory [Text Block]

Investments

Current Investment

		(Rs. in lakhs)
Investment carried at fair value through Profit and Loss		
5640.75 (Previous Year Nil) units of of 6346.89 each of Nippon India Liquid Fund- Direct Plan -Growth	358.01	-
Total Current investment	358.01	-
Aggregate Value of listed but not quoted investment	-	-
Aggregate Value of unquoted investment	358.01	-
Aggregate amount of expected credit loss	-	-

[611600] Notes - Non-current asset held for sale and discontinued operations

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 non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,604.16	-2.04
Net cash flows from (used in) operating activities	-1,604.16	-2.04
Net cash flows from (used in) investing activities, continuing operations	-285.23	-4.44
Net cash flows from (used in) investing activities	-285.23	-4.44
Net cash flows from (used in) financing activities, continuing operations	1,988.82	0
Net cash flows from (used in) financing activities	1,988.82	0

[400100] Notes - Equity share capital

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 equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [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
Type of share	Equity shares	Equity shares	Equity shares	Equity shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares	Equity shares	Equity shares	Equity shares
Name of shareholder			63 MOONS TECHNOLOGIES LIMITED	63 MOONS TECHNOLOGIES LIMITED
CIN of shareholder			L29142TN1988PLC015586	L29142TN1988PLC015586
Permanent account number of shareholder			AAACF5737C	AAACF5737C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 5,99,99,700	[shares] 10,00,000
Percentage of shareholding in company			100.00%	100.00%

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 equity share capital [Axis]	Equity shares 2 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Preference shares	Preference shares
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	Preference shares	Preference shares

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

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares
Number of shares authorised	[shares] 54,00,00,000	[shares] 20,00,000		[shares] 53,75,00,000
Value of shares authorised	5,400	200		5,375
Number of shares issued	(A) [shares] 6,00,00,000	[shares] 10,00,000		(B) [shares] 6,00,00,000
Value of shares issued	600	100		600
Number of shares subscribed and fully paid	(C) [shares] 6,00,00,000	[shares] 10,00,000		(D) [shares] 6,00,00,000
Value of shares subscribed and fully paid	600	100		600
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] 6,00,00,000	[shares] 10,00,000		[shares] 6,00,00,000
Total value of shares subscribed	600	100		600
Value of shares paid-up [Abstract]				
Number of shares paid-up	(E) [shares] 6,00,00,000	[shares] 10,00,000		(F) [shares] 6,00,00,000
Value of shares called	600	100		600
Value of shares paid-up	600	100		600
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[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 other issues of shares	(I) [shares] 5,90,00,000	[shares] 0		(J) [shares] 5,90,00,000
Total aggregate number of shares issued during period	[shares] 5,90,00,000	[shares] 0		[shares] 5,90,00,000
Total increase (decrease) in number of shares outstanding	[shares] 5,90,00,000	[shares] 0		[shares] 5,90,00,000
Number of shares outstanding at end of period	(G) [shares] 6,00,00,000	[shares] 10,00,000	[shares] 10,00,000	(H) [shares] 6,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	500	0		500
Total aggregate amount of increase in equity share capital during period	500	0		500
Total increase (decrease) in share capital	500	0		500
Equity share capital at end of period	600	100	100	600
Rights preferences and restrictions attaching to class of share capital	Textual information (40) [See below]	Textual information (41) [See below]		Textual information (42) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 5,99,99,700	[shares] 10,00,000		[shares] 5,99,99,700
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,99,99,700	[shares] 10,00,000		[shares] 5,99,99,700
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
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity shares

(A) 59,999,700 shares

(B) 59,999,700 shares

(C) 59,999,700 shares

(D) 59,999,700 shares

(E) 59,999,700 shares

(F) 59,999,700 shares

(G) 59,999,700 shares

(H) 59,999,700 shares

(I) 4,99,99,700 shares

(J) 4,99,99,700 shares

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity shares		Preference shares	Preference shares
Number of shares authorised	[shares] 17,50,000		[shares] 25,00,000	[shares] 2,50,000
Value of shares authorised	175		25	25
Number of shares issued	[shares] 10,00,000		[shares] 0	[shares] 0
Value of shares issued	100		0	0
Number of shares subscribed and fully paid	[shares] 10,00,000		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	100		0	0
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] 10,00,000		[shares] 0	[shares] 0
Total value of shares subscribed	100		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,00,000		[shares] 0	[shares] 0
Value of shares called	100		0	0
Value of shares paid-up	100		0	0
Par value per share	[INR/shares] 10		[INR/shares] 1	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[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 other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 10,00,000	[shares] 10,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	100	100	0	0
Rights preferences and restrictions attaching to class of share capital	Textual information (43) [See below]		-	-
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 10,00,000		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 10,00,000		[shares] 0	[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Equity shares		Preference shares	Preference shares

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

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2023
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	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 equity share capital explanatory [TextBlock]	Textual information (44) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (40)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares referred to as equity shares having a par value of Rs.1/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend recommended by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting, except in the case of interim dividend and appropriate judicial orders. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

Textual information (41)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares referred to as equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

Textual information (42)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares referred to as equity shares having a par value of Rs.1/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend recommended by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting, except in the case of interim dividend and appropriate judicial orders. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

Textual information (43)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares referred to as equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

Textual information (44)

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

EQUITY SHARE CAPITAL

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number of shares	Rs. in lakhs	Number of shares	Rs. in lakhs
Authorised:				
Equity shares of Rs. 1/- each (P.Y Rs. 10/- each)	537,500,000	5,375.00	1,750,000	175.00
Preference shares of Rs. 1/- each	2,500,000	25.00	250,000	25.00
Issued, subscribed and fully paid up:				
Equity shares of Rs. 1/- each (P.Y Rs. 10/- each)	59,999,700	600.00	1,000,000	100.00

a. Reconcilation of number of shares

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number of shares	Rs. in lakhs	Number of shares	Rs. in lakhs
Equity Shares				
Opening Balance	10,000,000	100.00	1,000,000	100.00
Changes during the period	49,999,700	500.00	-	-
Closing Balance	59,999,700	600.00	1,000,000	100.00

b. Rights, preferences and restrictions attached to equity shares:

The Company has only one class of shares referred to as equity shares having a par value of Rs.1/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend recommended by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting, except in the case of interim dividend and appropriate judicial orders. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

c. Details of equity shares held by each shareholder holding more than 5% equity shares in the Company:

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number of Equity Shares held	% Holding	Number of Equity Shares held	% Holding
63 moons technologies ltd (Holding Company)	59,999,700	100.00	1,000,000	100.00

d. Details of equity shares held by promoters in the Company:

Particulars	Number of Equity Shares held	% of total shares	% of Change during the year
63 moons technologies ltd (Holding Company)	59,999,700	100.00	100.00

[400300] Notes - Borrowings

Details of bonds or debentures [Table] ..(1)

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

Details of bonds or debentures [Axis]	Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD)	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	0.00%
Particulars of redemption or conversion	Textual information (45) [See below]	-
Nominal value per bond or debenture	[pure] 0	[pure] 0
Number of bonds or debentures	[pure] 6,000	[pure] 0
Amount of bonds or debentures issued during period	1,010.53	0
Number of allottees to whom bonds or debentures were issued	[pure] 0	[pure] 0
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0

Classification of borrowings [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [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 [Line items]				
Borrowings	1,010.53	0	1,010.53	0

Classification of borrowings [Table] ..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Fully convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured 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 [Line items]				
Borrowings	1,010.53	0	1,010.53	0
Particulars of any redeemed bonds/debentures which company has power to reissue	Textual information (46) [See below]	-	Textual information (47) [See below]	-

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

	01/04/2024 to 31/03/2025
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (48) [See below]

Textual information (45)

Particulars of redemption or conversion

6,000 (Previous Year Nil) partly paid Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each (Rs. 25,000/- paid up) are issued to holding company, 63 moons technologies limited during the year at par. The ZOFCDs do not carry interest. The debenture holder shall have option to convert at any time after three month of issue. The instrument is convertible into 1,00,000 equity shares of face value of Rs. 1/- pershare at par for every 1 ZOFCD held. Equity shares arising out of conversion of ZOFCDs will rank pari passu in all respect with the then outstanding equity shares of the Company on the date of allotment, except for dividend, which if declared, shall be paid on pro-rata basis from the date of allotment of such equity shares If not converted as above, anytime within the 5th year from allotment, ZOFCDs shall be converted into 1,00,000 equity shares of Rs 1/-each. If not opted to be converted at all, then the amount paid-up on ZOFCDs would be redeemed at par. ZOFCDs being compound instruments, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.

Textual information (46)

Particulars of any redeemed bonds/debentures which company has power to reissue

6,000 (Previous Year Nil) partly paid Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each (Rs. 25,000/- paid up) are issued to holding company, 63 moons technologies limited during the year at par. The ZOFCDs do not carry interest. The debenture holder shall have option to convert at any time after three month of issue. The instrument is convertible into 1,00,000 equity shares of face value of Rs. 1/- pershare at par for every 1 ZOFCD held. Equity shares arising out of conversion of ZOFCDs will rank pari passu in all respect with the then outstanding equity shares of the Company on the date of allotment, except for dividend, which if declared, shall be paid on pro-rata basis from the date of allotment of such equity shares If not converted as above, anytime within the 5th year from allotment, ZOFCDs shall be converted into 1,00,000 equity shares of Rs 1/-each. If not opted to be converted at all, then the amount paid-up on ZOFCDs would be redeemed at par. ZOFCDs being compound instruments, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.

Textual information (47)

Particulars of any redeemed bonds/debentures which company has power to reissue

6,000 (Previous Year Nil) partly paid Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each (Rs. 25,000/- paid up) are issued to holding company, 63 moons technologies limited during the year at par. The ZOFCDs do not carry interest. The debenture holder shall have option to convert at any time after three month of issue. The instrument is convertible into 1,00,000 equity shares of face value of Rs. 1/- pershare at par for every 1 ZOFCD held. Equity shares arising out of conversion of ZOFCDs will rank pari passu in all respect with the then outstanding equity shares of the Company on the date of allotment, except for dividend, which if declared, shall be paid on pro-rata basis from the date of allotment of such equity shares If not converted as above, anytime within the 5th year from allotment, ZOFCDs shall be converted into 1,00,000 equity shares of Rs 1/-each. If not opted to be converted at all, then the amount paid-up on ZOFCDs would be redeemed at par. ZOFCDs being compound instruments, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.

Textual information (48)

Disclosure of notes on borrowings explanatory [Text Block]

Borrowings

		(Rs. in lakhs)
Particulars	As at 31.03.2025	As at 31.03.2024
Non-Current		
6,000 (Previous Year Nil) Zero Coupon Unsecured Optionally Fully Convertible Debentures of Rs. 1,00,000/- each (Rs. 25,000/- paid up)	1,010.53	-
Total	1,010.53	-

6,000 (Previous Year Nil) partly paid Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) of Rs. 1,00,000/- each (Rs. 25,000/- paid up) are issued to holding company, 63 moons technologies limited during the year at par. The ZOFCDs do not carry interest. The debenture holder shall have option to convert at any time after three month of issue. The instrument is convertible into 1,00,000 equity shares of face value of Rs. 1/- pershare at par for every 1 ZOFCD held. Equity shares arising out of conversion of ZOFCDs will rank pari passu in all respect with the then outstanding equity shares of the Company on the date of allotment, except for dividend, which if declared, shall be paid on pro-rata basis from the date of allotment of such equity shares If not converted as above, anytime within the 5th year from allotment, ZOFCDs shall be converted into 1,00,000 equity shares of Rs 1/-each. If not opted to be converted at all, then the amount paid-up on ZOFCDs would be redeemed at par. ZOFCDs being compound instruments, the liability component is measured at the present value of the future cash flows (redemption amount), discounted using a market rate of interest for a similar debt instrument without a conversion option. The equity component is measured as the residual amount, i.e., the difference between the proceeds received and the fair value of the liability component.

[612700] Notes - Income taxes

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 income tax [TextBlock]	Textual information (49) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	1.77
Adjustments for current tax of prior periods	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	1.77
Other components of deferred tax expense (income)	0	0
Total tax expense (income)	0	1.77
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-1,606.24	11.33
Tax expense (income) at applicable tax rate	-417.62	2.94
Other tax effects for reconciliation between accounting profit and tax expense (income)	(A) 417.62	(B) -1.17
Total tax expense (income)	0	1.77
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-1,606.24	11.33
Applicable tax rate	26.00%	26.00%
Total average effective tax rate	26.00%	26.00%

Footnotes

(A)

Particulars	2024-25
MAT credit of earlier year recognised	-
Deferred Tax assets not recognised	417.62
Total	417.62

(B)

Particulars	2023-24
MAT credit of earlier year recognised	(1.17)
Deferred Tax assets not recognised	-
Total	(1.17)

Textual information (49)

Disclosure of income tax [Text Block]

Income Tax & deferred tax

1. Income Tax recognised in Profit or loss:

		(Rs. in lakhs)
Particulars	As at 31.03.2025	As at 31.03.2024
Current Tax		
In respect of the current year	-	1.77
In repect of earlier years	-	-
	-	1.77
Deferred Tax	-	-
Total tax expense recognised in the current year relating to continuing operations	-	1.77

2. Reconciliation of tax expense with the effective tax

Particulars	As at 31.03.2025	As at 31.03.2024
Profit before tax from continuing operations (a)	(1,606.24)	11.33
Income tax rate as applicable (b)	26.00%	26.00%
Calculated taxes based on above, without any adjustments for deductions [(a) x (b)]	(417.62)	2.94
MAT credit of earlier year recognised	-	(1.17)
Deferred Tax assets not recognised	417.62	-
Income tax expense recognised in profit or loss (relating to continuing operations)	-	1.77

3. Tax Losses

Particulars	As at 31.03.2025	As at 31.03.2024
Unused tax losses for which no deferred tax has been recognised	417.80	0.28

4. Current Tax Asset / (Liabilities)

Particulars	As at 31.03.2025	As at 31.03.2024
Net of Advance tax /Provision for current year income tax	28.95	(0.01)
	28.95	(0.01)

[611000] Notes - Exploration for and evaluation of mineral resources

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 exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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 accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

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

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

Classification based on current non-current [Axis]	Current [Member]			
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]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	44.05	0	44.05	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	44.05	0	44.05	0
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]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [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 [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	0	0	0	0
Provision leave encashment	40.22	0	31.73	0
Total provisions for employee benefits	40.22	0	31.73	0
CSR expenditure provision	0	0	0	0
Total provisions	40.22	0	31.73	0

Disclosure of breakup of provisions [Table] ..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	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 [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	0	0
Provision leave encashment	8.49	0
Total provisions for employee benefits	8.49	0
CSR expenditure provision	0	0
Total provisions	8.49	0

Other current financial assets others [Table] ..(1)

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

Other current financial assets others [Axis]	Other current financial assets other 1		Other current financial assets others 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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	2.42	1.54	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on bank fixed deposits / Others	Interest accrued on bank fixed deposits / Others	Unbilled receivable	Unbilled receivable
Other current financial assets others	0	2.42	1.54	0

Other non-current liabilities others [Table] ..(1)

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

Other non-current liabilities others [Axis]	Other non-current liabilities others 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	13.57	0
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Income received in advance/unearned revenue	Income received in advance/unearned revenue
Other non-current liabilities others	13.57	0

Other non-current financial assets, others [Table] ..(1)

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

Classification of other non-current financial assets others [Axis]	Other non-current financial assets, others 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	4.5	0
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security Deposits	Security Deposits
Other non-current financial assets, others	4.5	0

Other current financial liabilities, others [Table] ..(1)

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

Other current financial liabilities, others [Axis]	Other current financial liabilities, others 1		Other current financial liabilities, others 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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	18.93	0.3	26.54	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to employees and other contractual obligations	Payable to employees and other contractual obligations	Lease Liability	Lease Liability
Other current financial liabilities, others	18.93	0.3	26.54	0

Other non-current financial liabilities others [Table] ..(1)

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

Other non-current financial liabilities others [Axis]	Other non-current financial liabilities, others 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	0.3	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liability	Lease Liability
Other non-current financial liabilities, others	0.3	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current liabilities, others [Table] ..(1)

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

Other current liabilities, others [Axis]	Other current liabilities, others 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	54.33	0
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Income received in advance/unearned revenue	Income received in advance/unearned revenue
Other current liabilities, others	54.33	0

Details of advances [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3.83	0	3.83	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Other Advances [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3.83	0	3.83	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3.83	0	3.83	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	200.31	0	200.31	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Classification of assets based on security [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	29.49	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 29.49	0	(B) 0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Advances for supply of goods and services

(B)

Particulars	2024-25
Advances for supply of goods and services	
Considered doubtful	-
Less: Allowance for doubtful advances	-
Total	-

Details of advances [Table] ..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	170.82	0	170.82	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	81.76	0	81.76	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Deposits with statutory authorities [Member]			
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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	89.06	0	89.06	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

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

	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (50) [See below]	
Total other non-current financial assets	4.5	0
Advances, non-current	3.83	0
Total other non-current assets	3.83	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 106.29	(B) 7.08
Total balance with banks	106.29	7.08
Cash on hand	0.26	0.04
Total cash and cash equivalents	106.55	7.12
Bank balance other than cash and cash equivalents	(C) 143.88	(D) 185
Total cash and bank balances	250.43	192.12
Balances held with banks to extent held against other commitments	0	0
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 12 months maturity	0	185
Total other current financial assets	1.54	2.42
Advances, current	200.31	0
Total other current assets	200.31	0
Total other non-current financial liabilities	(E) 0.3	0
Total other non-current liabilities	13.57	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(F) 45.47	(G) 0.3
Taxes payable other tax	(H) 33.08	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	33.08	0
Total other current liabilities	87.41	0

Footnotes

(A) Balances with banks - In current accounts

(B) Balances with banks - In current accounts

(C)

Particulars	2024-25
Other bank balances	
In deposit accounts with original maturity of more than 12 months	-
In deposit accounts with original maturity of more than 3 months but less than 12 months	143.88
Total Bank Balances other than (12) above	143.88

(D)

Particulars	2023-24
Other bank balances	
In deposit accounts with original maturity of more than 12 months	185.00
In deposit accounts with original maturity of more than 3 months but less than 12 months	-
Total Bank Balances other than (12) above	185.00

(E) Lease Liability

(F)

Particulars	2024-25
Lease Liability	26.54
Other financial liabilities	18.93
Total	45.47

(G)

Particulars	2023-24
Lease Liability	-
Other financial liabilities	0.30
Total	0.30

(H) Statutory remittances

Textual information (50)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade receivables

		(Rs. in lakhs)
Particulars	As at 31.03.2025	As at 31.03.2024
Current Unsecured		
Undisputed Trade receivables – considered good	44.05	-
Undisputed Trade Receivables – credit impaired	-	-
Total Trade Receivables	44.05	-

Trade receivables ageing schedule for the year ended as on March 31, 2025 and March 31, 2024:

					(Rs. in lakhs)
Particulars	Not Due / Less than 6 Months	6 months to 1 Year	1-2 years	More than 3 years	Total
Undisputed Trade receivables – considered good	44.05	-	-	-	44.05
	(-)	(-)	(-)	(-)	(-)
Undisputed Trade receivables – credit impaired	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)
Disputed Trade receivables – credit impaired	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)
Total	44.05	-	-	-	44.05
	(-)	(-)	(-)	(-)	(-)
Less: Allowance for credit loss	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)
Total Trade Receivables	44.05	-	-	-	44.05
	(-)	(-)	(-)	(-)	(-)

Previous year amounts are given in bracket.

Trade Receivables ageing schedule is prepared on the basis of due date of payment. Unbilled dues Rs. 1.54 lakhs (Previous Year Rs. Nil lakhs).

[401200] Notes - Additional disclosures on balance sheet

Details of disclosures required under MSMED Act 2006 [Table] ..(1)

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

Micro small medium enterprises [Axis]	MSME 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	0	0
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	0	0
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	-	-

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]	Textual information (51) [See below]	
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (52) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
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
Details of disclosures required under MSMED Act 2006 [Abstract]		
Principal and interest due remaining unpaid [Abstract]		
Details of deposits [Abstract]		
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
Details of share application money received and paid [Abstract]		
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
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	-	-
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	-	-
Net worth of company	-350.03	194.23
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	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

Textual information (51)

Disclosure of additional balance sheet notes explanatory [Text Block]

1. Trade payable

		(Rs. in lakhs)
Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Undisputed Dues To Micro And Small Enterprises	7.47	-
Disputed dues Micro And Small Enterprises	-	-
Total Outstanding Dues Of Creditors Other Than Micro And Small Enterprises	45.84	-
Payable to related parties	45.14	-
Total Trade payables	98.45	-

Trade Payable ageing schedule for the year ended as on March 31, 2025 and March 31, 2024:

Particulars	Not Due or Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade payables - Others	90.98	-	-	-	90.98
	-	(-)	(-)	(-)	-
Undisputed Trade payables - MSME	7.47	-	-	-	7.47
	-	(-)	(-)	(-)	-
Disputed Trade payables - Others	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)
Disputed Trade payables - MSME	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)
Total Trade Payables	98.45	-	-	-	98.45
	-	(-)	(-)	(-)	-

2. Ratio Analysis

Sr	Ratio	Numerator	Denominatior	Y.E. 31.03.25	YE 31.03.24	% Variation	Reasaon for Variation
a	Current ratio	Total Current Assets	Total Current Liabilities	3.68	627.55	-99.41%	Ratio reduced as current liabilities have increased due to increase in operations
b	Return on equity ratio	Net Profit as per P&L	Average Total Equity	2061.90%	5.98%	34378.15%	Not applicable since net equity as on 31.03.2025 is negative
c	Net profit ratio	Net Profit as per P&L	Revenue From Operations	-670.19%	NA	NA	Not applicable since last year there were no revenue from

							operations
d	Return on capital employed	Earning before interest and taxes	Capital Employed	-222.85%	5.83%	-3922.47%	Ratio is negative due to losses in current year as this is initial phase of operations.
e	Return on investment	Income generated from invested funds	Average invested funds in treasury investments	5.92%	5.30%	11.65%	NA
f	Net capital turnover ratio	Revenue	Working Capital	0.37	NA	NA	Not applicable since last year there were no revenue from operations
g	Debt-equity ratio	Total Debt	Shareholder's Equity	NA	0	NA	Not applicable since net equity as on 31.03.2025 is negative
h	Trade receivables turnover ratio	Revenue	Average Trade Receivable	10.88	NA	NA	Not applicable since last year there were no revenue from operations
i	Trade payables turnover ratio	Purchases of services and other expenses	Average Trade Payables	2.05	NA	NA	Not applicable since last year there were no trade payable there were no business operations.
j	Debt service coverage ratio	Earnings available for debt services	Debt services	-135.73	NA	NA	Not applicable since, last year there were no debt.
k	Inventory turnover ratio	Not applicable as the Company has no inventory.					

35. During the year, the Company has incurred cash loss of Rs. 1,579.00 lakhs and having accumulated losses of Rs. 1,423.27 lakhs as at March 31, 2025. During the year ended March 31, 2025. the Company has raised additional funding of Rs. 500.00 lakhs through right issue and Rs. 1,500.00 lakhs through issue of Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) in the current financial year. During the year, the Company has unveiled innovative technology universe of cyber security. The management is also expecting improved business and profitability in the future years, accordingly, the management is confident of meeting its operating and capital requirements in the foreseeable future as per the business plan and hence, the financial statements have been prepared under the going concern assumption

36. The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year

37. No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:-

(a) Crypto Currency or Virtual Currency

(b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

(c) Registration of charges or satisfaction with Registrar of Companies

(d) Relating to borrowed funds:

i. Willful defaulter
ii. Utilisation of borrowed funds & share premium
iii. Borrowings obtained on the basis of security of current assets
iv. Discrepancy in utilisation of borrowings
v. Current maturity of long term borrowings

38. Figures for the previous year have been regrouped / reclassified, wherever necessary to correspond with current year's classification/disclosure

Textual information (52)

Description of estimates and critical accounting estimates explanatory [Text Block]

Use of judgements and estimates

The preparation of the financial statements in conformity with Ind AS requires management to make certain estimates, judgements and assumptions. These affect the application of accounting policies, the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the reporting date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period and the actual results could differ from those estimates. These are reviewed by the management on an on-going basis and appropriate changes in estimates are made prospectively as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements. The management believes that the estimates used in preparation of these financial statements are just, prudent and reasonable.

Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31 March 2018 is included in the following notes:

• Note 3.4, 3.5, 5 and 7 - Estimation of useful life of tangible and intangible assets
• Note no. 10: Estimation of income taxes

[611800] Notes - Revenue

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

	01/04/2024 to 31/03/2025
Disclosure of revenue [TextBlock]	Textual information (53) [See below]

Textual information (53)

Disclosure of revenue [Text Block]

Revenue from operations

		(Rs. in lakhs)
Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Sale of softwares	89.67	-
Security Services & support charges	32.64	-
Franchisee Fees	117.36	-
Total Revenue From Operations	239.67	-

Revenue disaggregation by geography is as follows:

		(Rs. in lakhs)
Geography	Year ended 31.03.2025	Year ended 31.03.2024
India	236.86	-
Others	2.81	-
	239.67	-

Geographical revenue is allocated based on the location of the customers

[612400] Notes - Service concession arrangements

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 service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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 construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	Defined Benefit Plan 1		Defined Benefit Plan 1	
	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 sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Gratuity Plan	-	Gratuity Plan	-
Percentage of reasonably possible increase in actuarial assumption	1.00%	0.00%	1.00%	0.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-5,11,035	0	5,87,163	0
Percentage of reasonably possible decrease in actuarial assumption	1.00%	0.00%	1.00%	0.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	5,68,753	0	-5,37,691	0

Disclosure of sensitivity analysis for actuarial assumptions [Table] ..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Defined Benefit Plan 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Gratuity Plan - Employee Turnover	-
Percentage of reasonably possible increase in actuarial assumption	1.00%	0.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-57,283	0
Percentage of reasonably possible decrease in actuarial assumption	1.00%	0.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	59,679	0

Disclosure of net defined benefit liability (assets) [Table] ..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	**Present value of defined benefit obligation [Member]**			**Plan assets [Member]**
Defined benefit plans categories [Axis]	**Defined Benefit Plan 1**			**Defined Benefit Plan 1**
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Plan	-		Gratuity Plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	-80.97	0		
Interest expense (income), net defined benefit liability (assets)	0	0		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				0
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0	0		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0	0		0
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				-93.85
Total contributions to plan, net defined benefit liability (assets)				-93.85
Payments from plan, net defined benefit liability (assets)	0	0		0
Payments in respect of settlements, net defined benefit liability (assets)	0	0		0
Increase (decrease) through other changes, net defined benefit liability (assets)	0	0		0
Total increase (decrease) in net defined benefit liability (assets)	-80.97	0		93.85
Net defined benefit liability (assets) at end of period	-80.97	0	0	93.85

Disclosure of net defined benefit liability (assets) [Table] ..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	Defined Benefit Plan 1	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	-	
Changes in net defined benefit liability (assets) [Abstract]		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	0	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	0	
Total contributions to plan, net defined benefit liability (assets)	0	
Payments from plan, net defined benefit liability (assets)	0	
Payments in respect of settlements, net defined benefit liability (assets)	0	
Increase (decrease) through other changes, net defined benefit liability (assets)	0	
Total increase (decrease) in net defined benefit liability (assets)	0	
Net defined benefit liability (assets) at end of period	0	0

Disclosure of defined benefit plans [Table] ..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Defined Benefit Plan 1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity Plan	-
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	80.97	0
Plan assets, at fair value	93.85	0
Net surplus (deficit) in plan	12.88	0
Actuarial assumption of discount rates	6.64%	0.00%
Actuarial assumption of expected rates of salary increases	7.50%	0.00%
Other material actuarial assumptions	Attrition rate - For service 4 yrs. & Below 24.00% 5 Years & above:10% p.a. thereafter	-

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 employee benefits [TextBlock]	Textual information (54) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	No
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		

Textual information (54)

Disclosure of employee benefits [Text Block]

Employee benefit plans:

Defined contribution plans: The Company makes Provident Fund and Employee State Insurance Scheme contributions which are defined contributions plans, for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company has recognised following amounts as contributions in the statement of profit and loss as part of contribution to provident fund and other funds in Note 23 Employee benefits expenses.

Contribution to PF : Rs. 29.21 lakhs (Previous Year Rs. Nil)
Contribution to ESIC : Rs. NIL lakhs (Previous Year Rs. Nil)

Post employment defined benefit plans:

Gratuity Plan : The Company makes annual contributions to the Employee's Group Gratuity Assurance Scheme administered by the Life Insurance Corporation of India ('LIC'), a funded defined benefit plan for qualifying employees. The scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to fifteen days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs on completion of five years of service.

The following table sets out the funded status of the gratuity plan and amount recognised in the financial statements.

			(Rs. in lakhs)
	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
I.	Change in defined benefit obligation during the year:		
	Present Value of defined benefit obligation at the beginning of the year	-	-
	Interest Cost	-	-
	Current Service Cost	80.97	-
	Benefits Paid	-	-
	Actuarial (gain) / loss on obligations	-	-
	Obligation transferred	-	-
	Present Value of defined benefit obligation at the end of the year	80.97	-
II.	Change in fair value of plan assets during the year:		
	Fair Value of the plan asset at the beginning of the year	-	-
	Expected return on plan assets	-	-
	Contributions	93.85	-
	Benefits paid	-	-
	Obligation transferred	-	-
	Actuarial gain/ (loss) on plan assets	-	-
	Fair value of plan assets at the end of the year	93.85	-

	Excess of obligation over plan assets	12.89	-
III.	Components of employer's expense		
	Current service cost	80.97	-
	Interest cost	-	-
	Expected return on plan assets	-	-
	Net actuarial (gain) / loss recognized	-	-
	Total expense / (credit) recognised in the Statement of Profit and Loss	80.97	-
IV.	Actual return on plan assets	-	-
V.	Composition of Plan Assets as at the end of the year		
	Insurer Managed Funds	93.85	-
	Fund is managed by LIC of India as per IRDA guidelines, category wise composition of planned asset is not available		
	Total	93.85	0.00
VI.	Actuarial assumptions		
	Discount rate	6.64%	-
	Salary escalation rate	7.50%	-
	Expected rate of return on plan assets	0.00%	-
	Attrition rate	For service 4 yrs. & Below 24.00% 5 Years & above:10% p.a. thereafter	
	Mortality rates	Indian Assured Lives Mortality (2012-14) URBAN	
VII.	Experience adjustments	2025	2024
	Defined benefit obligation	80.97	-
	Fair value of planned assets	93.85	-
	Funded Status - Deficit	(12.88)	-
	Experience adjustment on plan liabilities [(Gain)/Loss]	-	-
	Experience adjustment on plan assets [Gain/(Loss)]	-	-

VIII. Sensitivity Analysis

		(Amount in Rs.)
Description	Year ended 31.03.2025	Year ended 31.03.2024
Defined Benefit Obligation on Current Assumptions	-	-

Delta Effect of +1% Change in Rate of Discounting	(511,035)	-
Delta Effect of -1% Change in Rate of Discounting	568,753	-
Delta Effect of +1% Change in Rate of Salary Increase	587,163	-
Delta Effect of -1% Change in Rate of Salary Increase	(537,691)	-
Delta Effect of +1% Change in Rate of Employee Turnover	(57,283)	-
Delta Effect of -1% Change in Rate of Employee Turnover	59,679	-

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The sensitivity analysis presented above may not be representative of the actual change in the projected benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. Furthermore, in presenting the above sensitivity analysis, the present value of the projected benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the projected benefit obligation as recognised in the balance sheet. There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

IX. Maturity Analysis of Projected Benefit Obligation: From the Fund

		(Amount in Rs.)
Projected Benefits Payable in Future Years From the Date of Reporting	Year ended 31.03.2025	Year ended 31.03.2024
1st Following Year	728,448	-
2nd Following Year	703,213	-
3rd Following Year	704,591	-
4th Following Year	739,381	-
5th Following Year	750,026	-
Sum of Years 6 To 10	3,441,219	-
Sum of Years 11 and above	6,421,625	-

The expected rate of return on plan assets is based on expectation of the average long term rate of return expected to prevail over the estimated term of the obligation on the type of the investments assumed to be held by LIC, since the fund is managed by LIC.

The estimate of future salary increases, considered in actuarial valuation, takes into account the inflation, seniority, promotion, increments and other relevant factors, such as supply and demand in the employment market.

The Company expects to contribute Rs. 2.01 lakhs (Previous Year Rs. Nil) to the plan assets in the immediate next year.

[612800] Notes - Borrowing costs

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 borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] 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]	KMP and Director 1	KMP and Director 2	KMP and Director 3	KMP and Director 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	(A) SANJAY ANTHONY LOPES	HARIRAJ SHANKARSINGH CHOUHAN	DEVENDRA KUMAR AGRAWAL	(B) NEEHAR NANDKUMAR PATHARE
Director identification number of key managerial personnel or director	07755047	02166102	03579332	08602019
Permanent account number of key managerial personnel or director	AACPL1218M	ABBPC6772B	ABSPA8239Q	AGWPP9220H
Date of birth of key managerial personnel or director	31/08/1968	24/09/1964	01/07/1970	16/11/1974
Designation of key managerial personnel or director	Director	Nominee Director	Nominee Director	(C) Managing Director
Qualification of key managerial personnel or director	Diploma in Production Engineering	FCS, LLB	ACA	MBA – Information Technology, Post Graduate - IIM, Ahmedabad
Shares held by key managerial personnel or director	[shares] 0	[shares] 10	[shares] 10	[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	114.99
Gross salary to key managerial personnel or director	0	0	0	114.99
Sitting fees key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	1.04
Total key managerial personnel or director remuneration	0	0	0	116.03

Footnotes

(A) resigned w.e.f. 08th October 2024

(B) w.e.f. 9th May, 2024

(C) Managing Director, CEO & CIO

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]	KMP and Director 5	KMP and Director 6	KMP and Director 7	KMP and Director 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	(A) SUNIL AMARNATH MEHTA	(B) UMESH MEHTA	(C) SRINIVAS LINGAMUTHU	(D) RADHA BINOD BARMAN
Director identification number of key managerial personnel or director	10878589	09244647	06727385	02612871
Permanent account number of key managerial personnel or director	ABAPM3359H	AADPM6439J	ACCPL3236F	ACLPB8677K
Date of birth of key managerial personnel or director	24/10/1961	04/01/1966	14/05/1977	01/08/1948
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	MBA (Finance) and PG Diploma in Systems Management, CISA - USA	Degree in Computer Science	Bachelor of Engineering	Ph. D in Economics, MSc. In Statistics
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
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	3	0.68	4.8	7.77
Total key managerial personnel or director remuneration	3	0.68	4.8	7.77

Footnotes

(A) w.e.f. 06th January 2025

(B) w.e.f. 18th March 2025

(C) w.e.f. 07th November 2024

(D) w.e.f. 08th October 2024

[612200] Notes - Leases

Disclosure of finance lease and operating lease by lessee [Table] ..(1)

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

Maturity [Axis]	Aggregated time bands [Member]		Not later than one year [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	1.65	0	1.65	0
Minimum finance lease payments payable at present value	0	0	0	0

Disclosure of finance lease and operating lease by lessee [Table] ..(2)

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

Maturity [Axis]	Later than one year and not later than five years [Member]		Later than five years [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum finance lease payments payable at present value	0	0	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 leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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 arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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 insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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 effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] 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 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	(A) 239.67	0
Total revenue from operations other than finance company	239.67	0
Total revenue from operations	239.67	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(B) 20.3	(C) 11.77
Total interest income on current investments	20.3	11.77
Total interest income	20.3	11.77
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current mutual funds	(D) 33.19	0
Total dividend income current investments	33.19	0
Total dividend income	33.19	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(E) 8.01	0
Total net gain/loss on sale of investments	8.01	0
Other non-operating income [Abstract]		
Interest on income tax refund	0	(F) 0.01
Total other non-operating income	0	0.01
Total other income	61.5	11.78
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense debt securities	(G) 72.51	0
Interest lease financing	(H) 1.74	0
Other interest charges	(I) 0.23	0
Total interest expense	74.48	0
Total finance costs	74.48	0
Employee benefit expense [Abstract]		
Salaries and wages	1,058.08	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	34.78	0
Total contribution to provident and other funds	34.78	0
Gratuity	6.62	0
Staff welfare expense	5.91	0
Total employee benefit expense	1,105.39	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(J) 14.24	0
Amortisation expense	0.02	0
Total depreciation, depletion and amortisation expense	14.26	0
Breakup of other expenses [Abstract]		

Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	54	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(K) 49.84	(L) 0.03
Total rates and taxes excluding taxes on income	49.84	0.03
Electricity expenses	14	0
Telephone postage	(M) 2.32	0
Information technology expenses	(N) 85.41	0
Travelling conveyance	72.31	0
Legal professional charges	(O) 42	0.39
Directors sitting fees	0	0
Advertising promotional expenses	(P) 282.66	0
Cost repairs maintenance other assets	2.41	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.25	0
Payment for other services	0.23	0
Total payments to auditor	(Q) 0.48	0
CSR expenditure	0	0
Miscellaneous expenses	(R) 107.85	(S) 0.03
Total other expenses	713.28	0.45
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	0	1.77
Total current tax	0	1.77

Footnotes

(A)

Particulars	2024-25
Sale of softwares	89.67
Security Services & support charges	32.64
Franchisee Fees	117.36
Total Revenue From Operations	239.67

(B) Interest received on financial assets-Carried at amortised cost - On Bank deposits

(C) Interest received on financial assets-Carried at amortised cost - On Bank deposits

(D) Dividend received on financial assets

(E) Gain on Fair Valuation of Financial Assets at fair value through profit or loss (net)

(F) Interest received on financial assets-Carried at amortised cost - On Income tax refunds

(G) Interest on debentures

(H) Interest on lease rental assets

(I) Tax matters

(J)

Particulars	2024-25
Depreciation of tangible assets	4.25
Depreciation on lease property	9.99
Total	14.24

(K) Rates and taxes, excluding taxes on income

(L) Rates and taxes, excluding taxes on income

(M) Communication expenses

(N) Software license fees

(O) Legal and professional charges includes payments to statutory auditors (excluding GST)

Particulars	2024-25
Legal and professional charges	42.48
Payments to statutory auditors (excluding GST)*	0.48
Total	42.00

* Payments to statutory auditors (excluding GST)*

Particulars	2024-25
For audit	0.25
For other services	0.23
Total	0.48

(P)

Particulars	2024-25
Advertisement, branding & event sponsorship expenses	37.88
Sales promotion expenses	244.78
Total	282.66

(Q) Payments to Statutory auditors (excluding GST)

(R)

Particulars	2024-25

Office Expenses	2.35
Commission on sales	37.01
Outsourcing charges	26.06
Miscellaneous expenses	42.43
Total	107.85

(S)

Particulars	2023-24
Office Expenses	0.02
Commission on sales	-
Outsourcing charges	-
Miscellaneous expenses	0.01
Total	0.03

[613200] Notes - Cash flow statement

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 [TextBlock]	Textual information (55) [See below]		
Cash and cash equivalents cash flow statement	106.55	7.12	13.6
Cash and cash equivalents	106.55	7.12	
Income taxes paid (refund), classified as operating activities	29.19	1.6	
Total income taxes paid (refund)	29.19	1.6	

Textual information (55)

Disclosure of cash flow statement [Text Block]

Notes to cash flow statement:

1. Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (Ind-AS 7) Statement of Cash flows".

[500200] 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]	Textual information (56) [See below]	
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	236.86	0
Export revenue services	2.81	0
Total revenue from sale of services	(A) 239.67	0
Gross value of transaction with related parties	286.3	0
Bad debts of related parties	0	0

Footnotes

(A)

Particulars	2024-25
Sale of softwares	89.67
Security Services & support charges	32.64
Franchisee Fees	117.36
Total Revenue From Operations	239.67

Textual information (56)

Additional information on profit and loss account explanatory [Text Block]

1. a) Expenditure in foreign currency

		(Rs. in lakhs)
Nature of Expenses	Year ended 31.03.2025	Year ended 31.03.2024
Salaries and wages	-	-
Travelling expenses	5.75	-
Software license fees	26.51	-
Miscellaneous expenses	5.19	-
Total	37.45	-

b) Earnings in foreign exchange

		(Rs. in lakhs)
Nature of Income	Year ended 31.03.2025	Year ended 31.03.2024
Income from software services (Project based)	2.81	-
Total	2.81	-

2. Legal and professional charges includes payments to statutory auditors (excluding GST)

		(Rs. in lakhs)
Particulars	Year ended 31.03.2025	Year ended 31.03.2024
For audit	0.25	-
For other services	0.23	-
Total	0.48	-

3. Figures for the previous year have been regrouped / reclassified, wherever necessary to correspond with current year's classification/disclosure

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table] ..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	358.01	0	0	358.01
Nature of other assets	-	-		Investments - In Mutual Funds
Description of valuation techniques used in fair value measurement, assets	-	-		Level 1 hierarchy includes methods and input that use active quoted prices depending upon type of instrument.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	358.01	0	0	358.01
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	-		Textual information (57) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-		-
Nature of other assets	-	-		Investments - In Mutual Funds

Disclosure of fair value measurement of assets [Table] ..(2)

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

Measurement [Axis]	At fair value [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	0	0
Nature of other assets	-	
Description of valuation techniques used in fair value measurement, assets	-	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Assets at end of period	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	
Nature of other assets	-	

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 fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (57)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets

The quoted prices are derived from platforms like stock exchange etc. Management has used closing prices and values of closing NAV’s as applicable in case of financial instruments covered under this level.

[613300] Notes - Operating segments

Disclosure of geographical areas [Table] ..(1)

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

Geographical areas [Axis]	Geographical areas [Member]		Country of domicile [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
Revenue from external customers	239.67	0	236.86	0
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	Geographical areas	Geographical areas	India	India
Revenue from external customers	239.67	0	236.86	0
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	0	0	0	0
Revenue from external customers	239.67	0	236.86	0

Disclosure of geographical areas [Table] ..(2)

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

Geographical areas [Axis]	Foreign countries [Member]		Foreign country 1 [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
Revenue from external customers	2.81	0	2.81	0
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	Others	Others	Others	Others
Revenue from external customers	2.81	0	2.81	0
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	0	0	0	0
Revenue from external customers	2.81	0	2.81	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 entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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 business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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 interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

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

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

Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
Related party [Axis]	Related party 1		Related party 1	Related Party 2
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	63 MOONS TECHNOLOGIES LIMITED	63 MOONS TECHNOLOGIES LIMITED	(A) TICKER LIMITED	3.0 VERSE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACF5737C	AAACF5737C		
CIN of related party	L29142TN1988PLC015586	L29142TN1988PLC015586	U72900MH2005PLC151034	U72900MH2022PLC385022
Description of nature of transactions with related party	Sale of softwares Commission on sales Rent Reimbursement of Expenses Charged by the company Reimbursement of Expense charged to the company	-	Sale of services	Sale of services
Description of nature of related party relationship	Holding company	Holding company	Fellow subsidiaries	(B) Fellow subsidiaries
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	(C) 8.6	0	0.83	0.66
Other related party transactions expense	(D) 98.89	0		
Other related party transactions income	(E) 43.13	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	45.14	0		
Amounts receivable related party transactions	9.29	0	0.98	0.78

Footnotes

(A) (formerly known as Tickerplant Limited) (Ticker)

(B) Subsidiary of Ticker

(C) Sale of softwares

(D)

Particulars	2024-25
Commission on sales	37.01
Rent	54
Reimbursement of Expenses Charged by the company	7.88
Total	98.89

(E) Reimbursement of Expense charged to the company

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

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

Categories of related parties [Axis]	Subsidiaries [Member]	Key management personnel of entity or parent [Member]	
Related party [Axis]	Related Party 3	Related party 1	Related Party 2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	TICKER DATA LIMITED	(A) NEEHAR NANDKUMAR PATHARE	Non-executive directors
Country of incorporation or residence of related party	INDIA	INDIA	
Permanent account number of related party		AGWPP9220H	
CIN of related party	U63999MH2023PLC406517		
Description of nature of transactions with related party	Sale of services	Remuneration	Director Remuneration
Description of nature of related party relationship	(B) Fellow subsidiaries	Key management personnel of entity or parent	Key management personnel of entity or parent
Related party transactions [Abstract]			
Revenue from rendering of services related party transactions	1.91		
Other related party transactions expense		(C) 116.03	(D) 16.25
Outstanding balances for related party transactions [Abstract]			
Amounts receivable related party transactions	2.25		

Footnotes

(A) Managing Director & CEO (w.e.f. 09th May, 2024)

(B) Subsidiary of Ticker (w.e.f. 13.07.2023)

(C)

Particulars	2024-25
Remuneration	115.28
Short-term employee benefits	-
Share-based payments	0.75
Total	116.03

* Post-employment benefits which are actuarially determined on overall basis are not included.

(D) Director Remuneration

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 related party [TextBlock]	Textual information (58) [See below]	
Name of parent entity	63 MOONS TECHNOLOGIES LIMITED	
Key management personnel compensation, short-term employee benefits	0	0
Key management personnel compensation, post-employment benefits	(A) 0	0
Key management personnel compensation, share-based payment	0.75	0
Key management personnel compensation	(B) 131.53	0
Whether there are any related party transactions during year	Yes	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Footnotes

(A) Post-employment benefits which are actuarially determined on overall basis are not included.

(B)

Sr. No.	Particulars	2024-25
a)	Key Managerial Personnel (Executive Directors)	
	Remuneration	115.28
	* Post-employment benefits which are actuarially determined on overall basis are not included.	
b)	Key Management Personnel (Non-executive directors)	
	Director Remuneration	16.25
	Total	131.53

Textual information (58)

Disclosure of related party [Text Block]

Related Party Disclosure:

(I) Names of related parties and nature of relationship:

(i) Transactions with Holding Company

1 63 moons technologies limited (63 moons)

(ii) Transactions with fellow subsidiary

1 Ticker Limited (formerly known as Tickerplant Limited) (Ticker)
2 3.0 verse Limited (Subsidiary of Ticker)
3 Ticker Data Limited (subsidiary of Ticker) (w.e.f. 13.07.2023)

(ii) Key Management Personnel (KMP) as per Ind AS 24

(a) Executive directors :

1 Mr. Neehar Pathare : Managing Director & CEO (w.e.f. 09th May, 2024)

(b) Non-executive directors :

1 Mr. Radha Binod Barman (w.e.f 08th October, 2024)
2 Mr. Srinivas Lingamuthu (w.e.f 07th November, 2024)
3 Mr. Sunil A Mehta (w.e.f 06th January, 2025)
4 Mr. Umesh Mehta (w.e.f 18th March, 2025)

(c) Nominee directors :

1 Mr. Devendra Agarwal
2 Mr. Hariraj Chouhan

II. Details of transactions with holding Company during the year ended March 31, 2025 and balances outstanding as at March 31, 2025

(a) Party-wise details of transactions with holding company:-63moons technologies limited

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Sale of softwares	8.60	-
2	Commission on sales	37.01	-
3	Rent	54.00	-
4	Reimbursement of Expenses Charged by the company	7.88	-
5	Reimbursement of Expense charged to the company	43.13	-

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Trade Receivables	9.29	-
2	Trade payables	45.14	-

III. Transactions with Key Managerial Personnel (KMP)

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
a)	Key Managerial Personnel (Executive Directors)		
	Remuneration	115.28	-
	Short-term employee benefits	-	-
	Share-based payments	0.75	-

* Post-employment benefits which are actuarially determined on overall basis are not included.

b)	Key Management Personnel (Non-executive directors)		
	Director Remuneration	16.25	-

V. Transactions with Fellow Subsidiary v.i.z. Ticker Ltd

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Sale of services	0.83	-

Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Trade Receivable	0.98	-

VI. Transactions with Fellow Subsidary v.i.z 3.0 Verse Limited

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Sale of services	0.66	-

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Trade Receivable	0.78	-

VII. Transactions with Fellow Subsidary v.i.z Ticker Data Ltd

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024

1	Sale of services	1.91	-

			(Rs. in lakhs)
Sr. No.	Particulars	Year ended 31.03.2025	Year ended 31.03.2024
1	Trade Receivable	2.25	-

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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 other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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	No
Amount CSR spent for financial year	0

[610500] Notes - Events after reporting period

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 events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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 share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] 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 [TextBlock]	Textual information (59) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96
Total basic earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3.68	[INR/shares] 0.96
Total diluted earnings (loss) per share	[INR/shares] -3.68	[INR/shares] 0.96
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-1,606.24	9.55
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-1,606.24	9.55
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 4,36,98,428	[shares] 10,00,000

Textual information (59)

Disclosure of earnings per share [Text Block]

Earnings Per Share is calculated as follows :

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Net profit / (Loss) attributable to the equity shareholders (for basic/diluted EPS) (Rs. in lakhs)	(1,606.24)	9.56
Weighted average number of equity shares		
For Basic EPS	43,698,428	1,000,000
Add: Effect of dilutive stock options	-	-
For Diluted EPS	43,698,428	1,000,000
Basic earnings per share (in Rs.)	(3.68)	0.96
Diluted earnings per share (in Rs.)	(3.68)	0.96
Face value Rs. per share	1/-	10/-

[610900] Notes - First time adoption

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 first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No