

RELIABLE DATA SERVICES LIMITED
Consolidated Balance Sheet as on 31st March 2024


(Rs. In Lakhs)

Particulars	Note	As on 31ST March 2024	As on 31ST March 2023
		Audited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' Fund			
Share capital	1	1,032.00	1,032.00
Reserves and surplus	2	3,879.92	3,420.31
2 Minority Interest		1036.98	958.85
3 Non-Current Liabilities			
Long Term Borrowings	3	1175.81	354.48
Other Long Term Liabilities	4	57.34	57.27
Deferred Tax Liabilities (Net)	5		7.60
Other Non Current Liabilities	6	473.95	471.95
4 Current Liabilities			
Short Term Borrowings	7	2636.15	2555.91
Trade Payables	8	823.80	1701.90
Other current Liabilities	9	698.73	410.15
Short Term Provisions	10	469.47	481.63
TOTAL		12,284.15	11,452.04
II. ASSETS			
Non-Current assets			
Property Plant & Equipments and			
1 Intangible Assets			
(i) Tangible Assets	11	961.20	1040.28
(ii) Intangible Assets		720.84	833.80
(iii) Capital work-in-progress	12	2400.64	2356.74
Non-Current Investments	13	280.75	380.06
Long Term Loan & Advances	14	450.88	172.12
Other Non Current Assets	15	108.94	97.22
Defferent Tax Assets		14.90	
2 Current Asstes			
Current Investments	16	505.43	21.25
Inventories		0.81	0.81
Trade Receivables	17	5206.03	3436.57
Cash and cash equivalents	18	210.44	126.79
Short Term Loans & Advances	19	526.14	1022.99
Other Current Assets	20	897.14	1963.41
TOTAL		12284.15	11452.04


Note 28(a) & (b): Significant Accounting Policies and Notes on Account forming integral part of this Profit and Loss

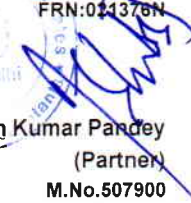
Signed in terms of our separate report of even date
For & on behalf of the Board

For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
Chartered Accountants
FRN:014376N


Sanjay Kumar Pathak
Managing Director
(00912040)


Sandeep Kumar Jha
Whole Time Director
(01982698)


Anisha Kumari
Company Secretary
M.No.67823


Ashutosh Kumar Pandey
(Partner)
M.No.507900

Place: New Delhi
Date: 30/05/2024

UDIN : 24507900BKEEBZ6560

Corporate Office :
C-69 & 70, Sector - 2,
Near Metro Station Sector - 15,
Gautam Budh Nagar,
Noida, U.P. - 201301
Ph. : 0120-4089177, 4089100

CIN No. L72900DL2001PLC110145
E-mail : reliable.ho@reliablegroupindia.com
Website : www.rdspl.com

Regd. Office :
GF - 22, Hans Bhawan,
1, Bahadur Shah Zafar Marg,
New Delhi-110002
Ph. : 011-23378813
Fax : 011-23378812

RELIABLE DATA SERVICES LIMITED
CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

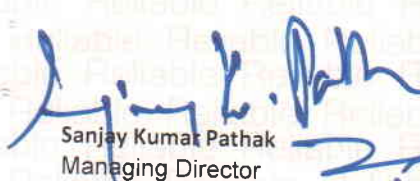
Particulars	Note	CIN L72900DL2001PLC110145	
		For the Year ended 31.03.2024 (Audited)	For the Year ended 31.03.2023 (Audited)
		(Rs. In Lakhs)	(Rs. In Lakhs)
Revenue from operations		7937.90	7282.66
Other Income	21		
Total Income III (I+II)	22	16.29	119.24
Expenses:		7954.18	7401.90
Cost of Material Consumed			
Purchase of stock-in-trade		0.00	0.00
Change in inventories of finished goods, work-in-progress and stock in trade and work in progress		0.00	0.00
Employee benefits expenses		0.00	1.72
Finance costs	23	1513.47	1201.21
Depreciation and amortisation	24	284.41	230.27
Other Expenditure	25	340.83	198.32
Total Expenditure IV	26	5117.36	5156.47
Profit before exceptional and extraordinary items and tax (III-IV)		7256.07	6,787.99
Exceptional items		698.12	613.91
Profit before extraordinary items and tax (III-IV)		0.00	0.00
Extraordinary Items		698.12	613.91
Profit before tax	27	(10.00)	(10.00)
Tax Expense		688.12	603.91
Current Tax			
Deferred Tax		181.51	157.02
Total Tax Expenses		(22.50)	(29.78)
Net Profit Loss for the period from continuing operations		159.01	127.24
Profit/(loss) from Discontinued operations (after tax)		529.11	476.67
Net Profit / (Loss) for the period		0.00	0.00
Minority Interest		529.11	476.67
Net Profit/Loss for the period		77.03	79.23
Earning per equity share:		452.08	397.44
(1) Basic			
(2) Diluted		5.13	4.62
		5.13	4.62

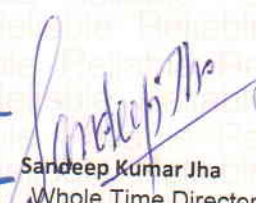
Note 28(a) & (b): Significant Accounting Policies and Notes on Account forming integral part of this Profit and Loss


Signed in terms of our separate report of even date

For & on behalf of the Board

For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
Chartered Accountants
FRN.021376N


Sanjay Kumar Pathak
 Managing Director
 (09912040)


Sandeep Kumar Jha
 Whole Time Director
 (01982698)


Parbind Jha
 CFO


Anisha Kumari
 Company Secretary
 M.No.67823


Ashutosh Kumar Pandey
 (Partner)
 M.No.507900

Place: New Delhi
Date: 30/05/2024



UDIN : 24507900BKEEBZ6560

Corporate Office :
C-69 & 70, Sector - 2,
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RELIABLE DATA SERVICES LTD.
AUDITED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDING 31ST MARCH 2024 ANNEXURE-I

Particulars	31st MARCH 2024		31st MARCH 2023	
	Rs. In Lakhs		Rs. In Lakhs	
Cash flows from operating activities				
Profit before taxation & Extra Ordinary Items	698.12		613.91	
Adjustments for:				
Depreciation	340.83		211.31	
Interest income	(16.29)		(119.24)	
Interest Paid	284.41		230.27	
Changes in Working Capital:				
(Increase) / Decrease in Trade Receivables	(1,769.46)		(842.67)	
(Increase) / Decrease in Other Current Assets	1,066.27		(1,442.71)	
Increase / (Decrease) in Trade Payables	(878.10)		1,016.59	
Increase / (Decrease) in Short term Provisions	(12.17)		152.78	
Increase / (Decrease) in Other Current Liabilities	288.58		(26.50)	
(Increase) / Decrease in Short term Loan and Advances	496.85		(449.57)	
(Increase) / Decrease in Long term Loan and Advances	(278.76)		(126.45)	
Inventories			1.72	
Cash generated from operations	220.28		(780.56)	
Income taxes paid/ Adjustment	(249.24)		(763.51)	
Net cash from operating activities		(28.96)		(1,544.07)
Cash flows from investing activities				
Sale / (Purchase) of Fixed Assets	(148.79)		(301.62)	
Intangible Assets	(0.00)		(833.80)	
Capital work in progress	(43.90)		(64.69)	
(Increase) / Decrease in Non Current Assets	(11.73)		27.79	
(Increase) / Decrease Non Current Investment	99.31		5.54	
(Increase) / Decrease Current Investment	(484.18)		(5.09)	
Interest income	16.29		119.24	
Extraordinary items	(10.00)		(10.00)	
Minority Interest	78.43		587.60	
Net cash used in investing activities		(504.57)		(475.02)
Cash flows from financing activities				
Equity Share Issued			270.00	
Security Premium			540.00	
Increase / (Decrease) in short-term borrowings	319.25		1,405.24	
Increase in long-term borrowings	582.32		88.23	
Other Long -term Liabilities	(57.27)		(0.60)	
Other non current Liabilities	59.34		2.00	
Dividend Paid	(2.06)		(5.16)	
Interest Paid	(284.41)		(230.27)	
Net cash used in financing activities		617.19		2069.44
Net increase in cash and cash equivalents		83.65		50.36
Cash and cash equivalents at beginning of period		126.79		76.43
Cash and cash equivalents at end of period		210.44		126.79

The cash flow statement has been prepared as per indirect method prescribed by Accounting Standard - 3

For & on behalf of the Board

Sanjay Kumar Pathak
 Managing Director
 (0912040)

Place: New Delhi
 Date: 30/05/2023




Sandeep Kumar Jha
 Whole Time Director
 (01982698)


Anisha Kumari
 Company Secretary
 M.No.67823

For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
 Chartered Accountants
 FRN 021176N




Ashutosh Kumar Pandey
 (Partner)
 M.No.507900

UDIN : 24507900BKEEBZ6560

RELIABLE DATA SERVICES LIMITED

NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024	As at 31st March, 2024 Rs. In Lakhs (Rs. In Lakhs)	As at 31st March, 2023 Rs. In Lakhs (Rs. In Lakhs)
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Note No. 1 SHARE CAPITAL

A) Authorised Share Capital 1200000 Equity Shares of Rs 10 each	1,200.00	1,200.00
B) Issued, subscribed & fully paid up: 1032000 Equity Shares of Rs 10 each	1,032.00	1,032.00

Aggregate number of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.	Nil	Nil
Aggregate number of shares bought back	Nil	Nil
C) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period		
Equity Shares at the beginning of the year	10,320,000.00	10,320,000.00
Equity Shares allotted during the year		
By way of public issue		
By way of bonus share		
Equity Shares at the end of the year	10,320,000.00	10,320,000.00

D) Shares Holding Pattern in respect of each class of shares:	As on 31/03/2024		As on 31/03/2023	
Each Equity Shareholders holding more than 5% shares	No. of Shares Held	% of total shares	No. of Shares Held	% of total shares
Sanjay Kumar Pathak	1,634,364	15.84%	1,634,364	15.84%
Rakesh Jha	1,601,964	15.52%	1,601,964	15.52%
Sunil Kumar Rai	1,429,164	13.85%	1,429,164	13.85%
Sandeep Kumar Jha	1,349,964	13.08%	1,349,964	13.08%
Anil Kumar Jha	1,184,400	11.48%	1,184,400	11.48%
	7,199,856	70%	7,199,856	70%

E) Disclosure of Share Holding Promoters	As on 31/03/2024		As on 31/03/2023	
Share Holding Promoters	No. of Shares Held	% of total shares	No. of Shares Held	% of total shares
Sanjay Kumar Pathak	1,634,364	15.84%	1,634,364	15.84%
Rakesh Jha	1,601,964	15.52%	1,601,964	15.52%
Sunil Kumar Rai	1,429,164	13.85%	1,429,164	13.85%
Sandeep Kumar Jha	1,349,964	13.08%	1,349,964	13.08%
Anil Kumar Jha	1,184,400	11.48%	1,184,400	11.48%
	7,199,856	70%	7,199,856	70%

Note No. 2 RESERVES & SURPLUS

Security Premium A/c		
Opening balance	1,807.74	1,807.74
Less: Bonus Share Issued during the year		
Less: Utilised during the year for share issue expenses		
	1,807.74	1,807.74
2.2 Surplus/Deficit(-) i.e. Balance in Profit & Loss Account		
Opening Balance in profit & loss account	1572.66	1,681.41
Add: Profit/(Loss) for the period	529.11	476.67
Less: Dividend for the year 2023-24	(2.00)	(5.18)
Joint Venture Share	(2.00)	(2.00)
Less: Short Provision for long term capital loss/other	(10.00)	(10.00)
Add: Excess Provision Income Tax	(55.43)	(5.90)
Less: Security Premium		(562.36)
	2,032.28	1,572.66
Capital Reserve		
Opening Balance of Capital Reserve	39.91	39.91
Less: During the year - Goodwill		
Balance as at the end of the reporting period	39.91	39.91
Minority Interest	1,036.98	958.85
Balance as at the end of the reporting period	4,916.90	4,379.16



Note No.	3	LONG TERM BORROWINGS		
		Secured Term Borrowings:-		
		HDFC Bank		185.77
		Loan from BOJ car loan	38.11	3.03
		HDFC Bank - Business Loan		
		Unsecured Term Borrowings:-		
		HDFC First Bank		11.04
		Chix Capital Services Pvt. Ltd.		
		Loan from New Growth Credit Pvt Ltd	7.72	
		Loans and Advances From Related Parties:		
		Loan from Fullerton India		6.61
		Loan from Fed Bank Financial Service Ltd	30.62	17.11
		Loan from Hero Finocorp	9.43	9.96
		Loan from Indusind bank		14.89
		Loan from ICICI Bank	47.94	10.06
		Loan from TATA Capital - PL Business Loan	852.06	
		Loan From Aditya Birla Finance Ltd.		
		Loan From Aditya Birla Housing Finance Ltd		
		Loan From UBI		15.76
		Loans and Advances from related parties		20.00
		Loan From Bajaj Finance Ltd	18.98	
		Loan From Growth Source Financial	6.90	4.84
		Loan From Unity Small Finance Bank		24.52
		Loan From Kiseu	7.55	20.29
		Loans and Advances From Others	126.50	
			1,176.81	354.48
Note No.	4	OTHER LONG TERM LIABILITIES		
		Reliable Data Services Limited	57.34	57.27
			57.34	57.27
Note No.	5	DEFERRED TAX LIABILITIES (NET)		
		Net Deferred Tax Liabilities at the beginning of the year	7.60	37.38
		Add: Deferred Tax Liabilities for the year		(29.78)
		Less: Deferred Tax Assets for the year	(22.50)	
		Net Deferred Tax Liabilities	(14.90)	7.60
Note No.	6	OTHER NON CURRENT LIABILITIES		
		C-70 Joint Venture Account	473.95	471.95
			473.95	471.95
Note No.	7	SHORT TERM BORROWINGS		
		i) Secured loans:		
		Cash Credit Facility Repayable on Demand*		1,087.14
		HDFC Bank O/D A/C	537.89	223.23
		Bank Of India O/D A/C	62.50	29.89
		Car Loan	47.16	65.44
		Kotak Bank	1,277.91	
		ii) Unsecured Loans:		
		Current Maturity of Long Term Debts	183.64	239.01
		Loans and Advances From Related Parties	310.33	60.72
		Loans and Advances From Other		750.00
		Loans from Director's/Relatives	16.72	100.48
		Bill Discounting form Kotak Bank	200.00	
			2,636.15	2,555.91



8 TRADE PAYABLES						
Outstanding for following period from due date of payment						
Ageing for trade payables outstanding as at March 31, 2024 is as follows						
Particulars	less than 1 year	1-2 years	2-3 years	more than 3 years	Total	
Trade Payables						
MSME						
Other	537.70	286.10				823.80
Disputed due: MSME						
Disputed due: Others						
The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small & Medium Enterprises Development Act 2006) claiming their status as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is NIL.						
Outstanding for following period from due date of payment						
Ageing for trade payables outstanding as at March 31, 2023 is as follows						
Particulars	less than 1 year	1-2 years	2-3 years	more than 3 years	Total	
Trade Payables						
MSME						
Other	1097.9	402	202.00			1,701.90
Disputed due: MSME						
Disputed due: Others						
The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small & Medium Enterprises Development Act 2006) claiming their status as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is NIL.						
9 OTHER CURRENT LIABILITIES						
TDS Payable					61.07	51.12
GST Payable					447.36	247.28
Audit Fee Payable					0.94	0.69
Salary Payable					29.72	20.77
Expenses Payable					138.62	84.93
Dividend Payable for the year 2017-18					0.05	0.05
Interim Dividend Payable for the year 2018-19					0.05	0.05
Staff Society Fund						5.26
Advance from Work					20.32	
					698.73	410.15
10 SHORT TERM PROVISIONS						
a) Long Term Provisions						
Gratuity - Current Service Cost					20.04	6.29
Gratuity - Past Service Cost					110.61	104.32
b) Short Term Provisions						
Salary Payable					10.89	12.87
ESI & EPF Payable					11.92	26.12
Bonus Payable					3.09	3.65
Audit Fee Payable					0.56	0.15
Provision for Income Tax(F.Y 23-24)					140.87	
Provision for Income Tax(F.Y 22-23)					133.84	157.00
Provision for Income Tax(F.Y 20-21)						58.79
Provision for Income Tax(F.Y 21-22)					5.19	112.44
Provision For Doubtful debts					32.46	
					469.47	481.63
13 NON CURRENT INVESTMENTS						
Investment - Unquoted						
In Equity Share Capital						
Less: Provision for diminution value					(50.00)	(40.00)
Advances given for Investment in Equity Share Capital					25.00	25.00
Investment in Mission IIT						
Investments - Quoted						
In Equity Share Capital						
Total Outsourcing Solutions - Joint Venture					14.76	65.22
Klass Gateway Travel Pvt. Ltd. - Associates						0.05
Investment in Reliable Agri Project Pvt Ltd					21.27	30.63
Investment in Factoring Management Services (I) Pvt Ltd					15.83	57.27
Investment in C-70 Joint Venture					253.89	251.89
					280.75	380.06
14 LONG-TERM LOANS AND ADVANCES						
Trade Advance					450.88	171.69
Staff Advance						0.43
					450.88	172.12

Note No.

ANALYSIS

Note No.

Note No.



15	OTHER NON CURRENT ASSETS						
	Security Deposit's					45.91	34.19
	(2) Expenses related to Business Development					63.03	63.03
	Investment in Mission IIT						
						108.94	97.22
16	CURRENT INVESTMENTS						
	Investment in Mutual Fund - Quoted					505.43	21.25
						505.43	21.25
17	TRADE RECEIVABLES						

Outstanding for following period from due date of payment							
Ageing for trade receivables-Current outstanding as at March 31, 2024 is as follows							
		Less than 6	6 month -1year	1-2 years	2-3 years	more than 3 years	
		Month					
Particulars							Total
Trade receivables-Billed							
Un disputed trade receivables-considered good	4680.03	388.00	120.00	18.00			5,206.03
Un disputed trade receivables-considered doubtful	0	0	0	0			
Disputed trade receivables-considered good	0	0	0	0			
Disputed trade receivables-considered doubtful	0	0	0	0			
Trade receivables-Un-billed							
Total							5,206.03

Outstanding for following period from due date of payment							
Ageing for trade receivables-Current outstanding as at March 31, 2023 is as follows							
		Less than 6	6 month -1year	1-2 years	2-3 years	more than 3 years	
		Month					
Particulars							Total
Trade receivables-Billed							
Un disputed trade receivables-considered good	3,067.02	180.55	160.34	28.66			3,436.57
Un disputed trade receivables-considered doubtful	0	0	0	0			
Disputed trade receivables-considered good	0	0	0	0			
Disputed trade receivables-considered doubtful	0	0	0	0			
Trade receivables-Un-billed							
Total							3,436.57

Note No.

18	CASH AND CASH EQUIVALENTS						
	a) Cash in hand					29.00	98.88
	b) Balances with Banks					86.59	45.98
	c) Other bank balance					94.85	41.93
						210.44	126.79

Note No.

19	SHORT TERM LOANS AND ADVANCES						
	Loans and advances to employees						
	Staff Advance					191.87	181.02
	Staff Imprest					51.22	22.17
	Trade Advance					137.44	162.74
	Other Advances					145.61	579.79
	NCML Finance Company						63.93
	Advances to trade						13.33
						526.14	1,022.99

20	OTHER CURRENT ASSETS						
	Staff Advance					196.27	497.12
	Deposits with Revenue Authorities					180.82	1.30
	Future Generali Life Insurance Ltd					7.69	275.19
	Interest on other than securities						7.15
	Pond Preparation & Development					19.17	19.17
	Prepaid Insurance						1361.45
	Infrastructure Expenses					16.96	
	Security Deposit's					11.53	15.87
	Debtors Abhipra					156.33	906.33
	Listing Expenses					108.37	104.83
	UBI receivables					14.21	
						897.14	1,963.41

12	Capital work in progress (CWIP)						(Rs. in Lakhs)
							Total
	CWIP	Amount in CWIP for a period of	2-2 years	2-3 Years	More than 3 Years		Total
		Less Than 1Year					
	Project in progress	43.9	64.69	521.59	1770.46		2400.64



RELIABLE DATA SERVICES LIMITED			
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31 MARCH, 2024		As at 31st March, 2024 Rs.in Lakhs	As at 31st March, 2023 Rs.in Lakhs
Note No.	21	REVENUE FROM OPERATIONS	
	Sale of services	7937.9	7282.66
		7937.9	7,282.66
Note No.	22	OTHER INCOME	
	Interest income	8.84	6.73
	Interest on Refund	2.97	1.89
	Misc Income		108.03
	Income From Joint Venture (TOS)	1.00	1.00
	Income From Joint Venture (C-70)	2.00	2.00
	Net gain/(Loss) on sale of investment	1.48	(0.41)
		16.29	119.24
Note No.	23	EMPLOYEE BENEFITS EXPENSES	
	(a) Salaries and Incentives	1332.19	989.45
	(b) Provident and other funds	46.08	36.85
	(c) ESI Employer Contribution	22.18	15.19
	(d) Provision for Gratuity	24.89	6.29
	(e) Bonus	4.53	22.92
	(f) Staff welfare expenses & other	81.61	63.11
	(g) Director's Remuneration		65.14
	(h) Directors Sitting Fee		1.30
	(i) Incentive	1.99	0.96
		1513.47	1201.21
Note No.	24	FINANCE COST	
	Interest / Borrowing Cost	282.04	227.92
	Bank Processing Charges	2.37	2.35
		284.41	230.27
Note No.	25	DEPRECIATION & AMORTISATION	
	Depreciation	340.83	198.32
		340.83	198.32
Note No.	26	OTHER EXPENSES:	
	Auditor's Remuneration	2.45	2.00
	Bank Charges	1.80	0.94
	Advertisement Exp.	0.20	0.59
	Vehicle Running & Maintenance	10.86	10.15
	Generator Running & Maintenance	0.09	0.48
	Communication Exp	25.54	31.09
	Computer Expenses	21.22	21.93
	Conveyance Expenses	134.03	115.11
	Electricity Exp.	64.90	53.07
	Insurance Premium	18.56	20.09
	Legal & Professional Charges	25.12	29.06
	Accounting Charges	4.40	4.10
	Office Maintenance Expenses	62.09	50.68
	Other Expenses	56.49	2.85
	Postage & Courier Expenses	11.00	12.25
	Printing & Stationery	16.47	23.69
	Pond Proceeding Expenses	6.30	
	Rent Expenses	152.06	103.51
	Facility Charges	37.40	93.88
	Travelling Expenses	77.05	62.82
	Repair & Maintenance		1.35
	Rates & Taxes	3.20	10.05
	Service Charges	17.36	19.57
	Fuel Expenses	4.23	5.29
	Security Expenses	3.92	5.12
	Provision for Doubtful Debts	5.41	5.41
	Pickup & Misc Service charges and Expenses on Assignment	406.98	321.75
	Listing Fee	12.45	4.73
	Outsource Expenses	2101.39	1,445.19
	Retainership Expenses	1834.39	2,699.72
		5117.36	5,156.47
Note No.	27	Extraordinary Items	
	Provision for diminution in investment	10.00	10.00
		10.00	10.00



(N)

Note : Other Regulatory Information

(i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company did not have any transactions with Companies struck off under Section of Companies Act 2013 or Section 560 of Companies Act 1956 considering the information available with the Company.

(iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or



(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

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

(viii) Section 135 of the Companies Act 2013 is not applicable to the company and hence requirements of providing information regarding CSR is not applicable here.

(ix) The Company has not granted any loan or advance in nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.

(x) The Company do not have any parent Company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rule 2017 is not applicable for the year under consideration.



NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF CONSOLIDATED FINANCIAL STATEMENT FOR

THE YEAR ENDED 31st MARCH 2024

28(A) SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

b) **Use of Estimates:**

The preparation of the financial statements in conformity with the Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of income, expense and assets and liabilities (including contingent liabilities) at the end of the reporting period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about the assumptions and estimates could result in the outcomes resulting a material adjustment to the carrying amount of assets and liabilities in future periods.

The Management believes that the estimates and assumptions used in the presentation of financial statements are prudent and reasonable. Actual result could differ from these estimates.

c) **Property Plant & Equipments and Intangible assets & Depreciations:**

An item is recognised as an asset, if and only if, it is probable that economic benefits associated with the item will flow to the Company and its cost can reliably be measured. PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price (including non refundable duties and taxes but excluding any trade discounts and rebates), any directly attributable cost of bringing the asset to its present working conditions and locations for its intended use.

Subsequent to initial recognition, PPE are stated at cost less accumulated depreciation and impairment losses. When significant parts of PPE are required to be replaced in regular intervals, the Company recognises such parts as separate component of assets. When an item of PPE is replaced, then its carrying amount is de-recognised from the balance sheet and cost of the new item of PPE is recognised.

The expenditure that are incurred after the item of PPE are ready for its intended use, such as repairs and maintenance, are normally charged against the revenue in the profit & loss statement in the period in which costs are incurred. However, in situations where such expenditure incurred can be

measured reliably, and is probable that economic benefits associated with it will flow to the Company, it is included in the assets carrying value or as a

separate asset, as appropriate.

Depreciation is provided based on Written Down value method over the useful life of respective fixed assets in accordance with Schedule-II (Section

123) of Companies Act, 2013. The Residual value of all fixed assets has been prescribed at 5% of their original cost.

The cost and accumulated depreciation for PPE sold, discarded or otherwise disposed off are derecognised from balance sheet and the resulting loss

or gains are included in the statement of profit and loss within other expenses / other income.

The company has not revalued its Property, Plant and Equipment (including Right-of-use Asset) since the Company has adopted cost model as its

accounting policy to an entire class of Property, Plant and Equipment.

Capital work in progress includes cost of property, plant and equipment under installation/under development as at the balance sheet date.

d) **Borrowing Costs:**

Borrowing costs relating to acquisition of qualifying assets are capitalized until the time of substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

e) **Investments:**

Investments that are readily realizable and intended to be held for not more than a year are classified as current investment. All other investments are classified as long term investments. On initial recognition, all investment are measured at cost. The cost comprises purchase price and directly attributable acquisition cost such as brokerage, fees and duties. No provision is made for temporary diminution in value of investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.



f) Revenue Recognition:

Revenue from Services : Revenue from rendering of services is recognized on performance of the service agreement, on the basis of completed service contract method and to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured, and no significant uncertainty exists regarding the amount of consideration that will be derived.

Revenue From Interest: Revenue from interest are recognized on time proportion basis taking into account the amount outstanding and at

g) Employees Benefits :

The Company's employee benefits mainly includes, salary, wages, bonus and incentives. The employee benefits are recognised in the year in which the associated services are rendered by the employees of the Company. Short term employee benefits are recognised in the statement of profit & loss at undiscounted amounts during the period in which the services have been rendered. Details of long term employee benefits are provided below.

Defined Contribution Plan: A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions to a statutory authority and have no legal or constructive obligation to pay further amounts. The Company's contributions to defined contribution plans are recognised as an expense in the statement of profit & loss as and when the services are rendered by employees. The Company has no further obligations under these plans beyond its periodic contributions.

Defined Benefit Plans: A defined benefit plan is a post-employment benefit plan other than defined contribution plan. Under defined benefit plans the Company provides retirement obligation in the form of gratuity. Under the plan, a lump sum amount is made to eligible employees at retirement or termination of employment based on respective employee's salary and years of services with the Company. The Company records the liability based on actuarial valuation under the projected unit credit method.

Other long term employee benefits: Other long term employee benefits such as encashment of leave balances that were earned by employees over the past period of services are not provided to the employees.

h) Taxation:

Current Tax: Tax Expense comprises of current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Deferred Tax: Deferred tax liabilities or assets on timing differences are measured on timing difference of taxable income as per statutory rate of Income tax as applicable and tax on accounting income which are capable of reversal in subsequent period. Deferred tax assets recognised in accordance with prudence in terms of Accounting Standard-22.

i) Earning per Share:

Basic earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the number of equity shares outstanding during the period. Diluted earning per shares are calculated on the basis of weighted average number of equity shares outstanding during the year.

j) Compliances with Accounting Standards:

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company."

k) Foreign Currency Transactions

Transaction in foreign currency are translated into Indian Currency using the exchange rates prevailing at the date of transactions.

l) Provisions and Contingencies

A provision is recognised when the company has a present obligation as a result of past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on estimates and reviewed at each reporting date and adjusted to reflect the current estimate.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The Company does not recognise a contingent liability but discloses its existence in the financial statements by way of notes. Contingent assets are neither recognised nor disclosed in the financial statements.

m) Interest in Significant Joint Venture:

The company has recognised investment in joint venture at cost in accordance with accounting standard 13 on investment.



n) **Impairment of Property, Plant & Equipment**

The carrying amount of assets are reviewed for impairment at each reporting date. An impairment loss is recognised for the amount by which the assets' carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the assets net selling price and value in use. To calculate value in use, estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market rates and risk specific to the asset. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash generating unit to which the asset belong. Net selling price is best estimate of the amount obtainable from sale of the asset in an arm's length transactions between knowledgeable, willing parties, less cost of disposal.

O) **Other Accounting Policies:-** Other Accounting Policies which are not covered hereinabove are consistent with generally accepted accounting principals applicable in india

P)

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Group's chief financial decision maker is the Chief Financial Officer and Managing Director. The Group has identified business segments ('industry vertical') as reportable segments. The business segments comprise: 1) Banking, Financial Services and Insurance, 2) Non Banking, Financial Services and Insurance. Revenue and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reporting segment have been allocated on the basis of associated revenue of the segment or manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses.

The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence assets and liabilities have not been identified to any of the reportable segments. Summarised segment information for the years ended March 31, 2024 and 2023, is as follows: Year ended March 31, 2024 (' Lakhs)

Consolidated Segment Information

							For the Year ended	For the Year ended
							31.03.2024	31.03.2023
							(Rs. In Lakhs)	(Rs. In Lakhs)
SEGMENT REVENUE								
BFSI SEGMENT							5898.42	4978.85
NON BFSI SEGMENT							3721.36	3140.09
Total							9619.78	8118.94
Less: Inter Segment Revenue							1681.88	836.28
Net Revenue from Operations							7937.90	7282.66
SEGMENT EXPENDITURE								
BFSI SEGMENT							6232.43	4796.88
NON BFSI SEGMENT							2621.76	2797.39
Less: Unallocable Expenditure							(1,598.12)	(806.28)
Total							7256.07	6787.99
Operating Income							681.83	494.67
Other Income							16.29	119.24
Profit Before Tax							698.12	613.91

(a) 28(B) NOTES ON ACCOUNTS

Contingent liabilities and commitments (to the extent not provided for)

(i) Contingent Liabilities

(a) Claims against the company not acknowledged as debt

(b) Guarantees

(c) Other money for which the company is contingently liable

(ii) Commitments

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for

(b) Uncalled liability on shares and other investments partly paid

(c) Other commitments (specify nature)

(b)

PROPOSED DIVIDENDS

Particulars

Dividends proposed to be distributed to equity shareholders

Dividends proposed to be distributed to preference shareholders

Arrears of fixed cumulative dividends on preference shares

Arrears of Proposed dividends to equity shares

Arrears of dividends to equity shares

(c)

PAYMENTS TO AUDITOR

a. Auditor remuneration

b. for taxation matters

	2023-24	2022-23
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	Nil	Nil
(b) Guarantees	Nil	Nil
(c) Other money for which the company is contingently liable		
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
(b) Uncalled liability on shares and other investments partly paid	Nil	Nil
(c) Other commitments (specify nature)	Nil	Nil
PROPOSED DIVIDENDS		
Particulars		
Dividends proposed to be distributed to equity shareholders	Nil	Nil
Dividends proposed to be distributed to preference shareholders	Nil	Nil
Arrears of fixed cumulative dividends on preference shares	Nil	Nil
Arrears of Proposed dividends to equity shares	0.03	0.02
Arrears of dividends to equity shares		
PAYMENTS TO AUDITOR		
a. Auditor remuneration	2.00	1.70
b. for taxation matters	0.45	0.30
	2.45	2.00



(d) Disclosure pursuant to Note no. 5(viii) of Part II of Schedule III to the Companies Act, 2013

a) CIF Value of Imports	Nil	Nil
i) Rawmaterials	Nil	Nil
ii) Components & Spare Parts	Nil	Nil
iii) Capital Goods	Nil	Nil
b) Expenditure in foreign Currency on account of royalty, know-how, professional and consultation fees, interest, and other matters	Nil	Nil
c) Consumption of imported materials and spare parts and components	Nil	Nil
d) Amount remitted during the year in foreign currency on account of dividends	Nil	Nil
e) Earnings in Foreign Exchanges		
I. Export of Goods calculated on FOB Basis	Nil	Nil
II. Royalty etc	Nil	Nil
III. Interest & Dividend	Nil	Nil
IV. Other Income		
	22.72	23.04

(e) Related Party Disclosure

Related Parties	Nature of Relation
Sanjay Kumar Pathak	Managing Director
Anil Jha	Whole time Director
Rakesh Jha	Whole time Director
Sunil Kumar Rai	Whole time Director
Sandeep Kumar Jha	Whole time Director
Pramod Kumar Tiwari	Independent Director
Sudeshna Asis Chaudhury	Independent Director
Puja Kumari	Independent Director
Anita Jha	Independent Director
Ashwini Jha	Independent Director
Authentic Healthcare Services Pvt. Ltd.	Subsidiary Company
Sharp Eagle Investigation Pvt. Ltd	Subsidiary Company
Authentic Developers Pvt. Ltd	Subsidiary Company
RDS Allied Services Pvt. Ltd.	Subsidiary Company
Ascent Keyboardlabs Technologies Pvt. Ltd.	Subsidiary Company
Vibrant Educare Pvt. Ltd	Subsidiary Company
Kandarp Digi Smart BPO Limited	Subsidiary Company
Reliable Agri Project Pvt. Ltd	Subsidiary Company
Factoring Management Services Pvt. Ltd.	Subsidiary Company
Total Outsourcing Solutions	Enterprise Owned Or Controlled t
Investment in C-70 Joint Venture	Key Managerial Personal and/or t
Lonacharya Consultants Pvt Ltd.	Common Director ship
Klass Gatway Travel Pvt. Ltd.	Associates Company
Anjali Jha	Relatives of Director/Key Managerial Personnel
Ashu Jha	Relatives of Director/Key Managerial Personnel
Meenu Rai	Relatives of Director/Key Managerial Personnel
Meenakshi Pathak	Relatives of Director/Key Managerial Personnel
Srishti Jha	Relatives of Director/Key Managerial Personnel

Director Remunerations

Name	FY 2023-24	FY 2022-23
Reema Choubey	7.30	7.30
Sanjay Kumar Pathak	13.20	13.20
Anil Jha	15.60	15.60
Rakesh Jha	9.60	9.60
Sunil Kumar Rai	9.60	9.60
Sandeep Kumar Jha	9.60	9.60
Total	57.60	57.60
Key Managerial Personnel		
Name	FY 2023-24	FY 2022-23
Parbiad Jha (CFO)	10.20	10.20
Niharika Gupta (Company Secretary)	5.40	5.40
Total	15.60	15.60



Investment in Share Capital in subsidiary companies as on 31st March, 2024

Particulars	Face Value per share	No. of share held	FY 2023-24	FY 2022-23
Authentic Healthcare Services Pvt. Ltd.		10 999930	138.27	138.27
Sharp Eagle Investigation Pvt. Ltd		10 264000	71.01	71.01
Authentic Developers Pvt. Ltd		10 742920	135.55	135.55
RDS Allied Services Pvt. Ltd.		10 9000	0.90	0.90
Ascent Keyboardlabs Technologies Pvt. Ltd.		10 29990	12.36	12.36
Vibrant Educare Pvt. Ltd		10 81542	8.15	8.15
Kandarp Digi Smart BPO Limited		10 5643000	196.80	196.80
Reliable Agri Project Pvt. Ltd		10 64700	11.79	11.79
Factoring Management Services Pvt. Ltd.		10 11220	56.48	56.48
Total			631.31	631.31

c) Quantum of transactions with related parties during the F.Y 2023-24

Name of Related Parties	Nature of Transaction	Upto 31-03-2024	Upto 31-03-2023
Sharp Eagle Investigation Pvt. Ltd.	Service given	438.40	322.85
Sharp Eagle Investigation Pvt. Ltd.	Service received	302.55	352.23
Authentic Developers Pvt Ltd	Service given	20.84	64.63
Authentic Developers Pvt Ltd	Service received	178.00	216.95
Authentic Healthcare Services Pvt Ltd.	Service given	160.96	218.94
Authentic Healthcare Services Pvt Ltd.	Service received	43.80	
Reliable Agri Projects Pvt. Ltd.	Service received	11.21	
Ascent Keyboardlabs Technologies Pvt Ltd	Service received	63.82	
Ascent Keyboardlabs Technologies Pvt Ltd	Service given	87.28	
RDS Allied services Pvt. Ltd.	Service given	82.72	39.71
RDS Allied services Pvt. Ltd.	Service received	94.92	2.23
Reliable Data Services Ltd	Service given	783.32	738.34
Reliable Data Services Ltd	Service received	1,053.06	1,573.56
Reliable Data Services Ltd	Loan Taken	33.65	53.24
Vibrant Educare Pvt. Ltd.	Service given	437.91	198.74
Vibrant Educare Pvt. Ltd.	Service received	300.82	391.69
Kandarp Digi Smart BPO Limited	Service given for man power	819.82	1,114.80
Kandarp Digi Smart BPO Limited	Service received	663.55	178.86
Factoring Management Services India Pvt. Ltd.	Service given	71.17	0.89
Factoring Management Services India Pvt. Ltd.	Service received		2.11
Klass Gateway Travel Pvt Limited	Service received	5.74	
Sanjay K Pathak & Associates	Service received	17.59	

d) Particulars of amount payable/(receivable) to/from related parties as at 31 March 2024

Name of Related Parties		Upto 31-03-2024	Upto 31-03-2023
Authentic Developers Pvt Ltd	Dr	126.00	209.68
Authentic Healthcare Services Pvt Ltd.	Dr	293.16	514.66
Reliable Agri Projects Pvt. Ltd.	Dr	(2.18)	(2.18)
RDS Allied services Pvt. Ltd.	Dr	90.27	87.10
Vibrant Educare Pvt. Ltd.	Dr	87.21	267.72
Kandarp Digi Smart BPO Limited	Dr	180.26	142.14
Ascent Keyboardlabs Technologies Pvt Ltd	Dr.	45.90	(4.08)
Reliable Data Services Ltd	Cr.	(341.24)	1,030.65
Sharp Eagle Investigation Pvt Ltd	Dr.	0.34	(108.04)
Klass Gateway Travel Pvt Limited	Dr	4.68	10.00
Factoring Management Services India Pvt. Ltd.	Dr	68.98	(0.01)
Sanjay K Pathak & Associates	Dr	100.68	



(f) Pending Litigations

The Management of the company hereby confirms that there is no pending litigation against the company, which has not material impact on its Financial position and accordingly no provisions made in its Financial Statements.

(g) Employee Benefits :

As per Accounting Standard-15 short term employee benefits, like salary, wages and incentives paid or payable for services rendered by employees during the year under reporting are charged to Profit & Loss account. Long term benefits like contribution to Provident Fund, ESI etc have been contributed by the Company and recognised as expenses for the period of services rendered by the employees and charged to profit & loss account for the year. Retirement benefits like Gratuity and Leave encashment is determined on the basis of Actuarial Valuation and provisions made in the financial statement and recognised as an expenses for the year.

(h) List of all significant joint ventures & description of Interest:

1.The company has entered into a joint venture with M/s Authentic Developers Pvt. Ltd, Mr. Sanjay Kumar Pathak and Mr. Rajib Ranjan for construction of building at C-70, Sector 2, Noida. and has invested of Rs. 2,49 90 lacs till the end of the financial year 2016-2017 .

2.The Company has other joint venture with Total Outsourcing Solutions which is engaged in the business of debt Syndication with Co venture Mr. Sanjay Kumar Pathak

(i) Segmental Reporting :

Operating segments are reported in a manner consistent with the internal reporting provided to the Executive Management/Chief operating decision maker ("CODM").

(j) Reliable Data Services Limited (the Company) has ventured into a new line of activity for assignment of business debtors of M/s Abhipra Capital Limited New Delhi vide Agreement of business debtors executed on 22th March 2023. M/s Abhipra Capital Limited is a depository participant (DP) with NSDL and CDSL and Registered with SEBI as well. It has Accumulating Debtors on accounting off unpaid DP fees etc. of due for more than three month amounting to RS 916.33 Lakhs. It has agreed to accept the assignment of that amount at Rs. 800 Lakhs. And under writing charges of Rs. 106.33 lakhs has been upfront booked as income during the year

(k) The board of directors of the company has recommended final /proposed dividend of Rs.0.03 per shares for the current Financial Year

The Company has maintained its books of accounts using accounting software that includes an audit trail (edit log) feature. This feature has been operational throughout the financial year for all transactions recorded in the software. The audit trail has not been tampered with, and it has been preserved in accordance with statutory requirements for record retention.

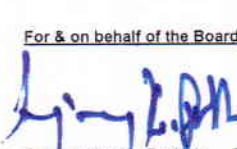
(i)

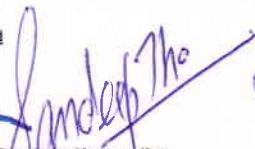
(J) Previous year's comparatives:

Previous Year figures have been regrouped/recast wherever necessary to make them comparable with current year amount year amounts

Signed in terms of our separate report of even date

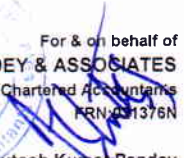
For & on behalf of the Board


Sanjay Kumar Pathak
Managing Director
(00912040)


Sandeep Kumar Jha
Whole Time Director
(01982698)


Pardeep Jha
CFO


Anisha Kumari
Company Secretary
M.No.67823

For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
Chartered Accountants
FRN/011376N

Ashutosh Kumar Pandey
(Partner)
M.No.507900
UDIN : 24507900BKEEBZ6560

Place: New Delhi

Date: 30/05/2024



(M)

Analytical Ratios								
			2023-24			2022-23		
			CA	CL	Ratio	CA	CL	Ratio
1	Current Ratio	Current Assets/Current Liabilities	7,345.99	4,628.15	1.59	6,571.82	5,149.49	1.28
<hr/>								
			2023-24			2022-23		
			Total Debt	Shareholder's Equity	Ratio	Total Debt	Shareholder's Ec	Ratio
2	Debt-Equity Ratio	Total Debt/Shareholder's Equity	6,335.25	5,948.90	1.06	6,033.29	5,411.16	1.11
<hr/>								
			2023-24			2022-23		
			Earning for Debt Service	Debt Service	Ratio	Earning for Debt Serv	Debt Service	Ratio
3	Debt Service Coverage Ratio	Earning Available For Debt Service/Debt Service	1,323.35	284.41	4.65	1,042.50	230.27	4.53
<hr/>								
			2023-24			2022-23		
			Profit available for Eq. Shareholders	Avg. shareholder equity	Ratio	Profit available for Eq. Shareholders	Avg. shareholder equity	Ratio
4	Return on Equity	PAT-Pref. Div/Average Shareholder's Equity	529.11	5,948.90	0.09	476.67	4,115.00	0.12
<hr/>								
			2023-24			2022-23		
			Sales	Average Inventory	Ratio	Sales	Average Inventc	Ratio
5	Inventory Turnover Ratio	Sales/Average inventory	7937.90	0.81	9818.052	7282.66	0.81	8990.938272
<hr/>								
			2023-24			2022-23		
			Credit sale	Avg. Debtors	Ratio	Credit sale	Avg. Debtors	Ratio
6	trade Receivable turnover ratio	Net Credit Sale/Avg. Account Receivable	7,937.90	4,321.30	1.84	7,282.66	3,015.24	2.42
<hr/>								
			2023-24			2022-23		
			Credit Purchases	Avg. Creditors	Ratio	Credit Purchases	Avg. Creditors	Ratio
7	trade Payable turnover ratio	Net Credit Purchases/Avg. Account Payable	NA			0 NA		0
<hr/>								
			2023-24			2022-23		
			Net Sales	Avg. Working Capital	Ratio	Net Sales	Avg. Working Ca	Ratio
8	Net Capital turnover ratio	Net Sales/Avg. Working Capital	7,937.90	2,070.04	3.83	7,282.66	1,421.45	5.12
<hr/>								
			2023-24			2022-23		
			Net Profit	Net Sales	Ratio	Net Profit	Net Sales	Ratio
9	Net Profit ratio	Net Profit/Net Sales	529.11	7,937.90	0.07	476.67	7,282.66	0.07
<hr/>								
			2023-24			2022-23		
			Earning Before Interest and taxes	Capital Employed	Ratio	Earning Before Interest and taxes	Capital Employed	Ratio
10	Return on Capital Employed	Earning Before Interest and taxes/Capital Employed	982.52	7,656.00	0.13	844.18	6,302.45	0.13
<hr/>								
			2023-24			2022-23		
			Net Return on Investment / Cost of Investment*100%					
11	Return on Investment	Net Return on Investment / Cost of Investment*100%	1.48	505.43	0.003	(0.41)	21.25	(0.02)

Notes:- Reason for variations, due to fluctuations of Stock market.

