

RELIABLE DATA SERVICES LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2024

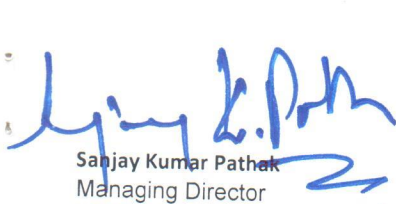
CIN L72900DL2001PLC110145

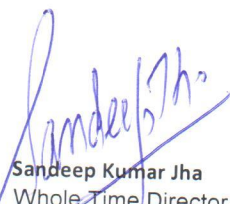
Particulars	Note	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,032.00	1,032.00
(b) Reserves & Surplus	2	2,550.41	2,221.23
(2) Non-current Liabilities			
(a) Long-term borrowings	3	854.17	111.97
(3) Current Liabilities			
(a) Short-term borrowings	4	1,731.03	1,421.39
(b) Trade Payables	5	191.71	1,001.86
(c) Other current liabilities	6	478.04	983.94
(d) Short-term provisions	7	313.17	333.20
TOTAL		7,150.52	7,105.59
II. ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipments and Intangible assets			
(a) Tangible assets	8	246.24	309.29
(b) Intangible assets	8	416.24	479.83
(b) Capital Work in Progress		794.73	784.73
(b) Non-current investments	9	912.07	1,010.63
(c) Deferred tax assets (Net)	10	63.50	19.49
(d) Long-term loans and advances		21.75	
(e) Other Non Current Assets	11	39.16	28.15
(2) Current assets			
(a) Current investments	12	505.43	21.25
(c) Trade receivables	13	3,332.46	2,201.73
(d) Cash and cash equivalents	14	73.25	39.86
(e) Short-term loans and advances	15	121.26	590.84
(f) Other current assets	16	624.43	1,619.80
TOTAL		7,150.52	7,105.59

Note 23(a) & (b): Significant Accounting Policies and Notes on Account forming integral part of this Balance Sheet

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)


Parbind Jha
CFO

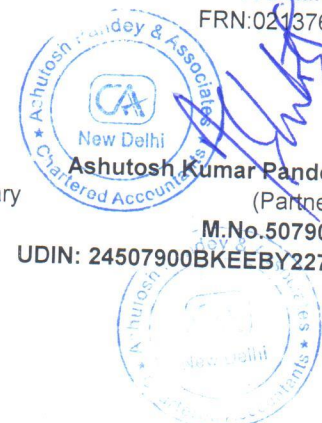

Anisha Kumari
Company Secretary
M.No.67823

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


Ashutosh Kumar Pandey
(Partner)
M.No.507900

UDIN: 24507900BKEEBY2276

Place: New Delhi
Date: 30/05/2024



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

CIN L72900DL2001PLC110145

Particulars	Note	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)
I. Revenue from Operations	17	5,226.09	4,304.40
Other Income	18	8.99	109.75
TOTAL INCOME		5,235.08	4,414.15
II Less: Direct Expenses			
Employee Benefits Expenses	19	1,212.30	918.24
Finance Cost	20	198.92	176.15
Other Expenses	21	3,198.52	2,862.76
III Operating Profit (I-II)		4,609.73	457.00
IV Less: Non Cash Expenses- Depreciation & Amortisation	8	229.03	106.91
V Profit before Other Income (III-IV)		396.32	350.09
Profit/(Loss) before exceptional and extraordinary items and tax(V-VI)			
VI		396.32	350.09
VII Profit/(Loss) before exceptional and extraordinary items and tax(III-IV)			
V. Exceptional Items			
VIII Profit/(Loss) before extraordinary items and tax(VII-VIII)		396.32	350.09
IX Extraordinary Items	22	10.00	10.00
X Profit/(loss) before tax(IX-X)		386.32	340.09
XI Tax Expense:			0.00
XII (1) Current tax		103.04	88.42
(2) Deferred tax		(44.01)	(12.47)
Profit/(loss) for the period from continuing operations(XI-XII)		327.29	264.13
XIII Profit/(loss) from discontinuing operations		0.00	0.00
XIV Tax expense of discontinuing operations		0.00	0.00
XV Profit/(loss) from discontinuing operations(XIV-XV)		0.00	0.00
XVI Profit/(Loss) for the period		327.29	264.13
XVI Earning per equity share:			
(2) Basic with extra ordinary items		3.17	2.56
(2) Diluted		3.17	2.56

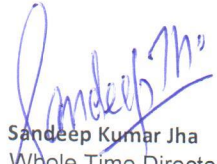
Note 23(a) & (b): Significant Accounting Policies and Notes on Account forming integral part of this Profit & Loss Statement.

Signed in terms of our separate report of even date

For & on behalf of the Board

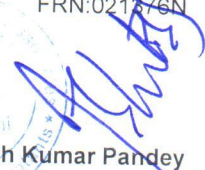
For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
Chartered Accountants
FRN:021876N


Sanjay Kumar Pathak
Managing Director
(00912040)


Sandeep Kumar Jha
Whole Time Director
(01982698)


Parbind Jha
CFO


Anisha Kumari
Company Secretary
M.No.67823


Ashutosh Kumar Pandey
(Partner)
M.No.507900
UDIN: 24507900BKEEBY2276

Place: New Delhi
Date: 30/05/2024

Corporate Office :
C-69 & 70, Sector - 2,
Near Metro Station Sector -15,
Gautam Budh Nagar,

CIN No. L72900DL2001PLC110145

Regd. Office :
GF - 22, Hans Bhawan,
1, Bahadur Shah Zafar Marg,
New Delhi-110002

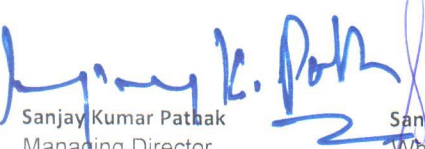
**RELIABLE DATA SERVICES LTD.
STANDALONE CASH FLOW STATEMENT
FOR THE YEAR ENDING 31st MARCH, 2024**

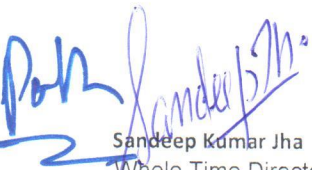
Particulars	FY 23-24 Amounts		FY 22-23 Amounts	
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
Profit before taxation and Extra ordinary items	396.32		350.09	
<i>Adjustments for:</i>				
Depreciation	229.03		106.91	
Interest income	(4.51)		(0.83)	
Interest Paid	196.55		176.15	
<i>Changes in Working Capital:</i>				
(Increase) / Decrease in Trade Receivables	(1,130.73)		(709.26)	
(Increase) / Decrease in Other Current Assets	995.37		(1,054.80)	
Increase / (Decrease) in Trade Payables	(810.15)		871.78	
Increase / (Decrease) in Short term Provisions	(20.03)		97.20	
Increase / (Decrease) in Other Current Liabilities	(505.90)		800.94	
Cash generated from operations	(654.04)		638.17	
Income taxes paid/ Adjustment	(99.10)		(88.79)	
Net cash from operating activities		(753.14)		549.38
Cash flows from investing activities				
Sale / (Purchase) of Fixed Assets	(102.39)		(294.91)	
Intangible Assets	0.00		(479.83)	
Capital work in progress	(10.00)		70.51	
(Increase) / Decrease in Short term Loan and Advances	469.58		160.16	
(Increase) / Decrease in Non Current Assets	(11.01)		20.61	
(Increase) / Decrease Non Current Investment	98.57		5.37	
(Increase) / Decrease Current Investment	(484.18)		(5.09)	
(Increase) / Decrease in Long term Loan and Advances	(21.75)			
Extraordinary items	(10.00)		(10.00)	
Interest income	4.51		0.83	
Net cash used in investing activities		(66.68)		(532.35)
Cash flows from financing activities				
Increase / (Decrease) in short-term borrowings	309.64		245.39	
Increase / (Decrease) in long-term borrowings	742.20		(98.11)	
Dividend Paid	(2.06)		(5.16)	
Interest Paid	(196.55)		(176.15)	
Net cash used in financing activities		853.23		(34.02)
Net increase in cash and cash equivalents		33.41		(17.00)
Cash and cash equivalents at beginning of period		39.86		56.86
Cash and cash equivalents at end of period		73.25		39.86

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

Signed in terms of our separate report of even date

For & on behalf of the Board


Sanjay Kumar Patnank
Managing Director
(00912040)

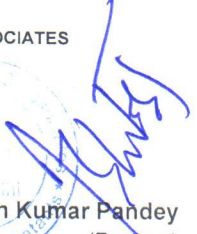

Sandeep Kumar Jha
Whole Time Director
(01982698)

Place: New Delhi
Date: 30/05/2024



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


Anisha Kumari
Company Secretary
M.No.67823


Ashutosh Kumar Pandey
(Partner)
M.No.507900
UDIN: 24507900BKEEBY2276

RELIABLE DATA SERVICES LIMITED

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

A) Authorised Share Capital		
12000000 Equity Shares of Rs 10 each	1,200.00	1,200.00
B) Issued, subscribed & fully paid up:		
10320000 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	103.20	103.20
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

Securities Premium A/c		
Opening balance	1,024.32	1,024.32
	1,024.32	1,024.32
Surplus/Deficit(-) i.e. Balance in Profit & Loss Account		
Opening Balance in profit & loss account	1,197.04	938.12
Add: Profit/(Loss) for the period	327.29	264.13
Short Provision for Income Tax/Other	3.84	-
Less:-Short Provision for Long term capital loss	-	-
Less:- Dividend Paid	(2.06)	(5.16)
Balance as at the end of the reporting period	1,526.09	1,197.09
Total Reserve & Surplus	2,550.41	2,221.40

Note No. 3 LONG TERM BORROWINGS

Term Loans - Unsecured		(0.00)
Loan From Aditya Birla Finance Ltd.(New)		0.00
Loan From Bajaj Finance		24.52
Loan From Unity Small Finance Bank		-
Loan From Kotak Bank		(0.00)
Loan From Clix Capital		4.84
Loan From Growth Source Financial		0.96
Loan From Hero FinCorp		10.66
Loan From ICICI Bank		11.04
Loan From IDFC Bank		14.89
Loan From Industind Bank		(0.00)
Loan From New Growth Credit Pvt Ltd		0.00
Loan From Tata Capital Ltd	854.17	15.76
Loan From UBI		20.29
Loan From Kisetu		111.97
	854.17	



RELIABLE DATA SERVICES LIMITED

NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)
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Note No. 4 SHORT TERM BORROWINGS

Secured Loans:		
Cash Credit Facility Repayable on Demand- UBI		1,087.14
(Secured against Mortgage off building and hyp. Of book debts)		
Cash Credit Facility Repayable on Demand- HDFC Bank Ltd		2.24
(Secured against Mortgage off building and hyp. Of book debts)		
Bank of India	43.91	29.89
(Secured against FDR)		
Kotak Bank	1,277.91	
Car Loans	47.16	65.44
(Secured against hypothecation Vehicles)		
Unsecured Loans:		
Current Maturity of Long Term Debts	145.32	219.97
Loans from Director's/Relatives	16.72	16.72
Bill Discounting form Kotak Bank	200.00	
	1,731.03	1,421.99

Note No. 5 TRADE PAYABLES

Ageing for trade payables outstanding as at March 31, 2024 is as follows

Particulars	Outstanding for following period from due date of payment				Total
	less than 1 year	1-2 years	2-3 years	more than 3 years	
Trade Payables					
MSME					
Other	191.71				191.71
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.					

Ageing for trade payables outstanding as at March 31, 2023 is as follows

Particulars	Outstanding for following period from due date of payment				Total
	less than 1 year	1-2 years	2-3 years	more than 3 years	
Trade Payables					
MSME					
Other	998.06	2.8	1		1,001.86
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.					

Note No. 6 OTHER CURRENT LIABILITIES

Statutory Payable	329.25	233.84
Expenses Payable	128.38	
Dividend Payable for the year 2017-18	0.05	0.05
Interim Dividend Payable for the year 2018-19	0.05	0.05
Advance from Work	20.32	
M/s Abhipra Capital Limited		750.00
	478.04	983.94

Note No. 7 SHORT TERM PROVISIONS

a) Long Term Provisions		
Gratuity - Current Service Cost	21.29	(0.55)
Gratuity - Past Service Cost	88.75	89.31
b) Short Term Provisions		
Provision from Employee Benefits	11.66	25.51
Provision for Income Tax(F.Y 23-24)	103.04	
Provision for Income Tax(F.Y 22-23)	88.42	88.42
Provision for Income Tax(F.Y 21-22)		77.65
Provision for Income Tax(F.Y 20-21)		52.86
	313.17	333.20



RELIABLE DATA SERVICES LIMITED

NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2024		As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)				
Note No.	9 NON CURRENT INVESTMENTS						
	Investment - Unquoted						
	In Equity Share Capital	631.36	631.31				
	Provision for diminution value	(50.00)	(40.00)				
	Advances given for Investment in Equity Share Capital	25.00	25.00				
	Total Outsourcing Solutions - Joint Venture	14.76	54.50				
	Klass Gateway Travel Pvt. Ltd. - Associates	-	0.05				
	Investment in C-70 Joint Venture	253.89	251.89				
	Investment in Reliable Agri Projects Pvt Ltd	21.22	30.62				
	Investment in Factoring Management Services (I) Pvt Ltd	15.83	57.26				
	Investment - Quoted						
	In Equity Share Capital	-	-				
		912.07	1,010.63				
Note No.	10 DEFERRED TAX ASSETS (NET)						
	Net Deferred Tax Assets at the beginning of the year	19.50	7.02				
	Add: Deferred Tax Assets	44.01	12.47				
	Net Deferred Tax Assets	63.50	19.49				
Note No.	11 LONG-TERM LOANS AND ADVANCES						
	Other Non Current Assets						
	Security Deposit-Location	39.16	28.15				
		39.16	28.15				
Note No.	12 CURRENT INVESTMENTS						
	Investment in Mutual Fund - Quoted	505.43	21.25				
		505.43	21.25				
Note No.	13 TRADE RECEIVABLES						
	Ageing for trade receivables-Current outstanding as at March 31, 2024 is as follows						
	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 Month	6 month -1year	1-2 years	2-3 years	more than 3 years	Total
	Trade receivables-Billed						
	Un-disputed trade receivables-considered good	3,324.17	8.29				3,332.46
	Un-disputed trade receivables-considered doubtful						
	Disputed trade receivables-considered good						
	Disputed trade receivables-considered doubtful						
	Trade receivables Un-billed						
	Total						3,332.46
	Ageing for trade receivables-Current outstanding as at March 31, 2023 is as follows						
	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 Month	6 month -1year	1-2 years	2-3 years	more than 3 years	Total
	Trade receivables-Billed						
	Un-disputed trade receivables-considered good	1,172.46	593.03	15.25	10.35	-	1,791.09
	Un-disputed trade receivables-considered doubtful	0.00	0.00	0.00			
	Disputed trade receivables-considered good	0	0	0	0		
	Disputed trade receivables-considered doubtful	0	0	0	0		
	Trade receivables Un-billed	410.64	0	0	0		410.64
	Total						2,201.73
Note No.	14 CASH AND CASH EQUIVALENTS						
	a) Cash in hand	6.96	5.43				
	b) Balances with Banks	30.12	0.29				
	c) Other than bank balance	36.17	34.14				
		73.25	39.86				
Note No.	15 SHORT TERM LOANS AND ADVANCES						
	Other Advances	121.26	58.14				
	Trade Advance		532.71				
		121.26	590.84				
Note No.	16 OTHER CURRENT ASSETS:						
	UBI receivables	14.21					
	Staff Advance & Imprest	272.05	495.73				
	Deposits with Revenue Authorities	181.83	217.74				
	Debtors-Abhipra	156.33	906.33				
		624.43	1,619.80				



RELIABLE DATA SERVICES LIMITED			
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024		As at 31st March, 2024 (Rs. in Lakhs)	As at 31st March, 2023 (Rs. in Lakhs)
Note No.	17	REVENUE FROM OPERATIONS	
		Revenue from Operations	
		BFSI Segment	2,918.76
		Non BFSI Segment	2,307.33
			5,226.09
			4,304.40
Note No.	18	OTHER INCOME	
		Interest income	4.51
		Income From Joint Venture (TOS)	1.00
		Income From Joint Venture (C-70)	2.00
		Net gain/(Loss) on sale of Mutual Fund Investment	1.48
		Misc. Income	
			8.99
			109.75
Note No.	19	EMPLOYEE BENEFITS EXPENSES	
		(a) Salaries and Incentives	1,016.95
		(b) Contribution to Provident Fund	40.68
		(c) ESI Employer Contribution	22.17
		(d) Provision for Gratuity	26.68
		(e) Bonus	21.29
		(f) Staff welfare expenses	26.70
		(g) Directors Siting Fee	
		(h) Directors Remuneration	57.83
			1,212.30
			768.18
			30.46
			15.19
			(0.55)
			19.27
			26.56
			1.30
			57.83
			918.24
Note No.	20	FINANCE COST	
		Bank Charges	2.36
		Interest / Borrowing Cost	196.55
			198.92
			176.15
Note No.	8	DEPRECIATION & AMORTISATION	
		Depreciation	229.03
			229.03
			106.74
Note No.	21	OTHER EXPENSES:	
		Auditor's Remuneration	1.30
		Advertisement Exp.	0.20
		Vehicle Running & Maintenance	5.90
		Generator Running & Maintenance	0.09
		Communication Exp.	8.95
		Computer Repair & Maintenance	14.15
		Conveyance	98.86
		Electricity Exp.	34.37
		Insurance Premium	16.58
		Legal & Professional Charges	14.85
		Office Repair & Renovation Exp.	26.85
		Other Expenses	24.43
		Postage & Courier Expenses	8.70
		Printing & Stationery	10.17
		Rent Expenses	126.94
		Facility Charges	20.12
		Travelling Expenses	13.33
		Pickup & Misc Service charges	15.84
		Listing Annual Fee	12.45
		Retainership Expenses	2,744.41
		Dividend Paid	
			3,198.52
			2,862.76
Note No.	22		
		Provision for diminution in investment	10.00
			10.00
			10.00



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)

NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

23(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 assets, 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 bring 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.

For in-house software capitalized during the year rate of deprecation which is different from the deprecation rate prescribed the companies act 2013 based upon nature of software and expected life of software for 20 years it has been amortized at rate of 13.91% on written down value method

Borrowing Costs:

d)

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 assets 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.



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)

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 the rate applicable

Dividends: Revenue from Dividends are recognized only when the owner's right to receive is established. **Other revenue :** Other revenue such as gain on sale of assets or current investments are recognized when they are actually realized. On disposal of an investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

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.

Taxation:

h)

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.



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at	As at
	31st March, 2024 (Rs. In Lakhs)	31st March, 2023 (Rs. In Lakhs)

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 belongs. 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

23(B) NOTES ON ACCOUNTS

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)

Standalone Segment Information					
				For the Year ended	For the Year ended
				31.03.2024	31.03.2023
				(Audited)	(Audited)
				(Rs. In Lakhs)	(Rs. In Lakhs)
SEGMENT REVENUE					
BFSI SEGMENT				2918.76	2404.30
NON BFSI SEGMENT				2307.33	1900.10
Total				5226.09	4304.40
SEGMENT EXPENDITURE					
BFSI SEGMENT				2702.72	2270.05
NON BFSI SEGMENT				2136.04	1794.01
Total				4838.76	4064.06
Operating Income				387.33	240.34
Other Income				8.99	109.75
Profit Before Tax				396.32	350.09



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)

	2023-24	2022-23
(a) Contingent liabilities and commitments (to the extent not provided for)		
(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	Nil	Nil
(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
(b) PROPOSED DIVIDEND		
<u>Particulars</u>		
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
Interim dividends proposed to be distributed to equity shareholders	Nil	Nil
Arrears of Proposed dividends to equity shares	Nil	Nil
Arrears of dividends to equity shares	Nil	Nil
Final of Proposed dividends to equity shares		
Final of dividends to equity shares	0.03	0.02
(c) PAYMENTS TO AUDITOR		
a. Auditor remuneration	1.25	1.25
b. for taxation matters	0.10	0.10
c. GST Audit		
	1.35	1.35
(d) Disclosure pursuant to Note no. 5(viii) of Part II of Schedule III to the Companies Act, 2013		
a) CIF Value of Imports		
i) Raw materials	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 componentets	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	Nil	Nil



RELIABLE DATA SERVICES LIMITED

NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

**As at
31st March, 2024 (Rs. In
Lakhs)**

**As at
31st March, 2023
(Rs. In Lakhs)**

(e) Related Party Disclosure

Sr. No.	Related Parties	Nature of Relation
1	Sanjay Kumar Pathak	Managing Director
2	Anil Jha	Whole time Director
3	Rakesh Jha	Whole time Director
4	Sunil Kumar Rai	Whole time Director
5	Sandeep Kumar Jha	Whole time Director
6	Pramod Kumar Tiwari	Independent Director
7	Sudeshna Asis Chaudhury	Independent Director
8	Puja Kumari	Independent Director
9	Anita Jha	Independent Director
10	Ashwini Jha	Independent Director
11	Authentic Healthcare Services Pvt. Ltd.	Subsidiary Company
12	Sharp Eagle Investigation Pvt. Ltd.	Subsidiary Company
13	Authentic Developers Pvt. Ltd.	Subsidiary Company
14	RDS Allied Services Pvt. Ltd.	Subsidiary Company
15	Ascent Keyboardlabs Technologies Pvt. Ltd.	Subsidiary Company
16	Vibrant Educare Pvt. Ltd.	Subsidiary Company
17	Kandarp Digi Smart BPO Limited	Subsidiary Company
18	Reliable Agri Project Pvt. Ltd.	Subsidiary Company
19	Factoring Management Services Pvt. Ltd.	Subsidiary Company
20	Total Outsourcing Solutions	Enterprise Owned Or Controlled by
21	Investment in C-70 Joint Venture	Key Managerial Personal and/or their
22	Lonacharya Consultants Pvt Ltd.	Common Director ship
23	Klass Gateway Travel Pvt. Ltd.	Associates Company
24	Anjali Jha	Relatives of Director/Key Managerial Personnel
25	Ashu Jha	Relatives of Director/Key Managerial Personnel
26	Meenu Rai	Relatives of Director/Key Managerial Personnel
27	Meenakshi Pathak	Relatives of Director/Key Managerial Personnel
28	Srishti Jha	Relatives of Director/Key Managerial Personnel

Director Remunerations

Name	FY 2023-24 (Rs. In Lakhs)	FY 2022-23 (Rs. In Lakhs)
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
Parbind Jha (CFO)	10.20	10.20
Niharika Gupta (Company Secretary)	5.40	5.40
Total	15.60	15.60



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)

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

Particulars	Face Value per share	No. of share held	FY 2023-24 (Rs. In Lakhs)	FY 2022-23 (Rs. In Lakhs)
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 Management Services Pvt Ltd	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

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

Name of Related Parties	Nature of Transactions	Upto 31.03.2024 (Rs. In Lakhs)	Upto 31.03.2023 (Rs. In Lakhs)
Sharp Eagle Investigation Pvt. Ltd.	Services Taken	81.22	-
Sharp Eagle Investigation Pvt. Ltd.	Services Given	158.52	247.69
Authentic Developers Pvt Ltd	Services given	20.84	64.63
Authentic Developers Pvt Ltd	Services Taken	101.69	117.17
Authentic Healthcare Services Pvt Ltd.	Services given for man Power	89.18	186.12
Authentic Healthcare Services Pvt Ltd.	Services Taken	40.60	-
Reliable Agri Projects Pvt. Ltd.	Services Taken	11.21	-
Ascent Keyboardlabs Technologies Pvt Ltd	Services received for Software expenses	11.54	-
Ascent Keyboardlabs Technologies Pvt Ltd	Services Given	87.03	-
RDS Allied services Pvt. Ltd.	Services Given	-	38.85
RDS Allied services Pvt. Ltd.	Services Taken	12.27	-
Kandarp Digi Smart BPO Limited	Services received for manpower	227.33	266.80
Kandarp Digi Smart BPO Limited	Services given for manpower	458.25	437.28
Vibrant Educare Pvt. Ltd.	Services Given	203.54	-
Vibrant Educare Pvt. Ltd.	Services Taken	223.09	230.35
Factoring Management Services India Pvt. Lt	Services Given	17.99	-
Factoring Management Services India Pvt. Lt	Services Taken	-	2.11
Klass Gateway Travel Pvt. Ltd.	Services Taken	5.74	-
Sanjay K Pathak & Associates	Services Taken	5.91	-

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

Name of Related Parties	Dr./Cr.	Upto 31.03.2024 (Rs. In Lakhs)	Upto 31.03.2023 (Rs. In Lakhs)
Authentic Developers Pvt Ltd	Dr.	53.59	389.74
Authentic Healthcare Services Pvt Ltd.	Dr.	-	409.59
RDS Allied services Pvt. Ltd.	Dr.	80.37	76.29
Vibrant Educare Pvt. Ltd.	Dr.	(153.87)	(110.57)
Kandarp Digi Smart BPO Limited	Dr.	308.85	121.98
Sharp Eagle Investigation Pvt Ltd.	Dr.	141.81	66.89
Ascent Keyboardlabs Technologies Pvt Ltd	Dr.	100.76	-
Klass Gateway Travel Pvt. Ltd.	Dr.	3.09	8.84
Factoring Management Services India Pvt. Lt	Dr.	15.83	(0.88)
Sanjay K Pathak & Associates	Dr.	6.61	0.69



RELIABLE DATA SERVICES LIMITED		
NOTES TO ACCOUNTS FORMING AN INTEGRAL PART OF STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2024	As at 31st March, 2024 (Rs. In Lakhs)	As at 31st March, 2023 (Rs. In Lakhs)

(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").

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 2024. 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.

(M) Previous year's comparatives:

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

Place: New Delhi
Date: 30/05/2024

Parbind Jha
CFO

Anisha Kumari
Company Secretary
M.No.67823

For & on behalf of
ASHUTOSH PANDEY & ASSOCIATES
Chartered Accountants

Ashutosh Kumar Pandey
(Partner)
M.No.507900

UDIN: 24507900BKEEBY2276



(L)

Capital work in progress (CWIP)						
					(Rs. In Lakhs)	
CWIP	Amount in CWIP for a period of					Total
	Less Than 1Year	1-2 years	2-3 Years	More than 3 Years		
Closing Balance Project in progress		409.72	59	316		784.72



(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.

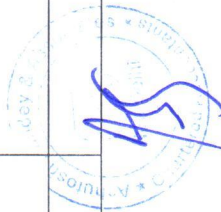
(x) The Company do not have any parent Company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rule 2017 is not applicable for the year under consideration.



RELIABLE DATA SERVICES PRIVATE LIMITED

CLASSIFICATION AND RECONCILIATION OF TANGIBLE ASSETS

CLASSIFICATION AND RECONCILIATION OF TANGIBLE ASSETS									
Description	Gross Block			Depreciations			Net Block		
	As at 01-04-2023	Additions/ Adjustment	Deductions/ Adjustments	As at 31-03-2024	As at 01-04-2023	For the Year	Deductions/ Adjustments	As at 31-03-2024	As at 31-03-2023
Tangible assets									
Air conditioner	15.47	1.98		17.45	12.22	1.04		13.26	3.25
Computer	432.53	96.73		529.25	250.44	135.34		385.78	182.09
E-Coding Machine	5.17	-		5.17	4.87	-		4.87	0.30
Furniture & Fixtures	96.16	-		96.16	75.10	1.69		76.79	21.06
Generator	15.43	-		15.43	12.23	0.05		12.28	3.20
Motor Bike	3.22	-		3.22	3.16	-		3.16	0.07
Motor Car	143.74	-		143.74	69.71	21.79		91.50	74.03
Office Equipment	67.69	3.69		71.38	51.78	2.84		54.62	15.92
Scanner	44.22	-		44.22	37.23	2.70		39.93	6.99
UPS	11.51	-		11.51	9.10	-		9.10	2.40
TOTAL:	387.13	102.39	-	390.82	525.84	165.45		691.28	309.29
Intangible assets									
Software	480.00			480.00	0.17	63.58		63.76	479.83
					526.01	229.03		755.04	789.12
Capital Work in Progress	784.73			784.73					784.73



Analytical Ratios

Analytical Ratios		2023-24			2022-23			
1	Current Ratio	Current Assets/Current Liabilities	CA	CL	Ratio	CA	CL	Ratio
			4,556.24	2,713.95	1.72	4,473.48	3,520.33	1.27

2	Debt-Equity Ratio	Total Debt/Shareholder's Equity	Total Debt	Shareholder's Equity	Ratio	Total Debt	Shareholder's Equity	Ratio
			3,568.12	3,582.41	1.00	3,852.27	3,253.35	1.18

3	Debt Service Coverage Ratio	Earning Available For Debt Service/Debt Service	Earning for Debt Service	Debt Service	Ratio	Earning for Debt Ser Debt Service	Debt Service	Ratio
			824.27	198.92	4.14	633.15	176.15	3.59

4	Return on Equity	PAT-Pref. Div/Average Shareholder's Equity	Profit available for Eq. Shareholders	Avg. shareholder equity	Ratio	Profit available for Eq. Shareholders	Avg. shareholder equity	Ratio
			327.29	3,417.83	0.10	264.13	3,123.87	0.08

5	Inventory Turnover Ratio	Sales/Average Inventory	Sales	Average Inventory	Ratio	Sales	Average Inventory	Ratio
			NA	NA		NA	NA	

6	trade Receivable turnover ratio	Net Credit Sale/Avg. Account Receivable	Credit sale	Avg. Debtors	Ratio	Credit sale	Avg. Debtors	Ratio
			5,226.09	2,767.10	1.89	4,304.40	1,847.11	2.33

7	trade Payable turnover ratio	Net Credit Purchases/Avg. Account Payable	Credit Purchases	Avg. Creditors	Ratio	Credit Purchases	Avg. Creditors	Ratio
			NA	NA		NA	NA	

8	Net Capital turnover ratio	Net Sales/Avg. Working Capital	Net Sales	Avg. Working Capital	Ratio	Net Sales	Avg. Working Capit Ratio	
			5,226.09	1,337.99	3.91	4,304.40	733.09	5.87

9	Net Profit ratio	Net Profit/Net Sales	Net Profit	Net Sales	Ratio	Net Profit	Net Sales	Ratio
			327.29	5,226.09	0.06	264.13	4,304.40	0.06

10	Return on Capital Employed	Earning Before Interest and taxes/Capital Employed	Earning Before Interest and taxes	Capital Employed	Ratio	Earning Before Interest and taxes	Capital Employed	Ratio
			595.24	4,436.58	0.13	526.23	3,585.29	0.15

11	Return on Investment	Net Return on Investment / Cost of Investment * 100%	2023-24			2022-23		

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

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

