

## INDEPENDENT AUDITOR'S REPORT

### To The Members of Alldig Tech Limited (Formerly known as "Allsec Technologies Limited") Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of Alldig Tech Limited (Formerly known as "Allsec Technologies Limited") (the "Company"), which comprise the Balance Sheet as at 31 March 2025, and the Statement of Profit and Loss (Including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year ended on that date, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

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

#### Basis for Opinion

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. we have determined the matters described below to be the key audit matters to be communicated in our report.



Sr. No.	Key Audit Matter	Auditor's Response
1	<p><b>Revenue Recognition</b></p> <p>Revenue for the year ended 31 March 2025 is ₹ 32,610 Lakhs.</p> <p>Revenues from such contracts is recognised and measured based on (1) efforts incurred multiplied by agreed rate in the contract with customers and / or (2) the unit of work delivered multiplied by agreed rate in the contract with customers.</p> <p>These contracts are subject to revision periodically for (1) rate agreed; (2) efforts due to deployment of additional resources and/ or (3) rate and efforts as more fully described above.</p> <p>Revenue is recognised only based on customer acceptances for delivery of work.</p> <p>Given the periodical changes to contracts with customers, there is significant audit effort to ensure that revenue is recorded based on (1) contractual terms which are legally enforceable and (2) the work delivered is duly acknowledged by the customer.</p>	<p><b>Principal audit procedures performed:</b></p> <p>We understood and evaluated the Company's process for recording and measuring revenues and compared that to the Company's accounting policies to ensure consistency.</p> <p>We tested the effectiveness of controls over (1) enforceability of contracts including inspecting that key terms in the contracts are agreed with customers and (2) revenue is recognised only based on agreed terms and customer acceptances for work delivered.</p> <p>For a sample of contracts, we performed the following procedures-</p> <p>We tested that revenue recognised for new contracts and revision to existing contracts was based on contractual terms agreed with customers multiplied by efforts or unit of work delivered duly acknowledged by customer.</p> <p>We tested unbilled revenues at year end by comparing subsequent invoicing to customer acknowledgement for delivery of service.</p>

**Information Other than the Financial Statements and Auditor's Report Thereon**

- The Company's Board of Directors is responsible for the other information. The other information comprises the Board of Director's report, Annexures to the Board of Director's report, Management Discussion and Analysis, Business Responsibility and Sustainable Report and Report on Corporate Governance, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.
- Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



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

#### **Responsibilities of Management and Board of Directors for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibility for the Audit of the Standalone Financial Statements**

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

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

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



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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



**Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for not complying with the requirement of audit trail as stated in (i)(vi).
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above.
  - g) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone Financial statements.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
  - i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements - Refer Note 29 to the standalone financial statements;



- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 40(h) to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
  
(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the note 40(h) to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
  
(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with section 123 of the Act, as applicable.

The interim dividend declared and paid by the Company during the year and until the date of this report is in accordance with section 123 of the Companies Act 2013.

- vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the year ended 31 March 2025, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares, except for the instances mentioned below (Refer Note 39 to the standalone financial statements)-
  - (i) audit trail was not enabled at the database level for SAP accounting software to log direct data changes, and
  - (ii) audit trail logs were not enabled for certain standard SAP tables.



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Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, in respect of said accounting software for the period for which the audit trail feature was enabled and operating.

Additionally, the audit trail that was enabled and operated for the year ended March 31, 2024, has been preserved by the Company as per the statutory requirements for record retention.

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

**For Deloitte Haskins & Sells  
Chartered Accountants  
(Firm's Registration No. 008072S)**



**Rekha Bal**  
Partner  
(Membership No. 214161)  
(UDIN: 25214161BMLQ9395)

Place: Chennai,  
Date: 14 May 2025

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT**  
**(Referred to in paragraph 1(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)**

**Report on the Internal Financial Controls with reference to standalone financial statements under Clause (I) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")**

We have audited the internal financial controls with reference to standalone financial statements of Alldigi Tech Limited (Formerly known as "Allsec Technologies Limited") (the "Company") as at 31 March 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's and Board of Directors' Responsibilities for Internal Financial Controls**

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to standalone financial statements based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.



**Meaning of Internal Financial Controls with reference to standalone financial statements**

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

**Inherent Limitations of Internal Financial Controls with reference to standalone financial statements**

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

**Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at 31 March 2025, based on the criteria for internal financial control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Deloitte Haskins & Sells  
Chartered Accountants  
(Firm's Registration No. 0080725)**



**Rekha Bai**  
Partner  
(Membership No. 214161)  
(UDIN: 25214161BMLQ9395)



Place: Chennai  
Date: 14 May 2025

**ANNEXURE 6 TO THE INDEPENDENT AUDITOR'S REPORT**

(Referred to in Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- (i) In respect of Company's Property, Plant and Equipment and Intangible Assets:
- (a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and relevant details of right-of-use assets.
  - (ii) The Company has maintained proper records showing full particulars of intangible assets.
  - (b) The Company has a program of verification of property, plant and equipment, so to cover all the items once every 18 months which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, no such assets were due for physical verification during the year. Since no physical verification of property, plant and equipment was due during the year the question of reporting on material discrepancies noted on verification does not arise.
  - (c) The Company does not have any immovable properties and hence reporting under clause (i)(c) of the Order is not applicable.
  - (d) The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.
  - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) (a) The Company does not have any inventory and hence reporting under clause (ii)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause (ii)(b) of the Order is not applicable.
- (iii) The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable.
- (iv) According to information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees or securities that are covered under the provisions of sections 185 or 186 of the Companies Act, 2013, and hence reporting under clause 3(iv) of the Order is not applicable.



- (v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.
- (vi) Having regard to the nature of the Company's business / activities, reporting under clause (vi) of the Order is not applicable.
- (vii) In respect of statutory dues:
- (a) Undisputed statutory dues, including Goods and Service tax, Provident Fund, Employees' State Insurance, Professional taxes, Income-tax, cess and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities in all cases during the year.
- There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Professional taxes, Income-tax, cess and other material statutory dues in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.
- (b) There are no statutory dues referred in sub-clause (a) above which have not been deposited on account of disputes as on 31 March 2025.
- (viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- (ix) (a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause (ix)(a) of the Order is not applicable to the Company.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, not been used during the year for long-term purposes by the Company.
- (e) The Company has not made any investment in or given any new loan or advances to any of its subsidiaries during the year and hence, reporting under clause (ix)(e) of the Order is not applicable. The Company did not have any associate or joint venture during the year.
- (f) The Company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable.



- (x) (a) The Company has not issued any of its securities (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.
- (b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- (xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) The internal audit plan agreed with the internal auditors and approved by the Audit Committee of the Company is for the period January 1, 2024 to December 31, 2024. We have considered the internal audit reports of the Company issued till the date of our report covering the period April 1, 2021 to January 31, 2025 as per the said approved Internal audit plan in determining the nature, timing, and extent of our audit procedures.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with any of its directors or directors of its holding company, subsidiary companies, or persons connected with such directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.
- The Group does not have any CIC as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.
- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.



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- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) (a) In respect of other than ongoing projects, the Company has not transferred the unspent Corporate Social Responsibility (CSR) amount as at the Balance Sheet date out of the amounts that was required to be spent during the year, to a Fund specified in Schedule VII to the Companies Act, 2013 till the date of our report. However, the time period for such transfer i.e. six months from the expiry of the financial year as permitted under the second proviso to section 135(5) of the Act, has not elapsed till the date of our report.
- (b) In respect of ongoing projects, the Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

For Deloitte Haskins & Sells  
Chartered Accountants  
(Firm's Registration No. D08072S)

*Rekha Bai*

Rekha Bai  
Partner  
(Membership No. 214161)  
(UDIN: 25214161BMLQ9395)



Place: Chennai  
Date: 14 May 2025

Allogi Tech Limited (Formerly known as Aliss Technologies Limited)  
Statement of Income Statement as at 31 March 2004  
(All amounts are in Lakhs of Indian Rupees ('L), unless otherwise stated)

	Particulars	Page No.	As at 31 March 2003	As at 31 March 2004
<b>A</b>	<b>ASSETS</b>			
<b>I</b>	<b>Non-Current Assets:</b>			
(i)	Property, plant and equipment	24	148	130
(ii)	Right of use assets	25	129	275
(iii)	Construction in progress	26	11	-
(iv)	Other intangible assets	26	148	145
(v)	Long-term prepayments	27	24	-
(vi)	Financial assets			
(i)	Investments	30	100	130
(ii)	Other financial assets	31	80	170
(iii)	Held for sale (Note 14)	32	75	55
(iv)	Income tax assets (Note 14)	33	-	144
(v)	Other non-current assets	34	7	2
Total Non-Current assets		5	77	32
<b>II</b>	<b>Current Assets:</b>			
(i)	Trade receivable			
(a)	Trade receivable	35	823	550
(b)	Taxes receivable	36	512	452
(c)	Bank overdrafts and cash balances	37	438	410
(d)	Bank overdrafts after坏境和soft currency conversion	38	5	10
(e)	Other receivable	39	782	1,015
(f)	Other current assets	40	50	56
(g)	Assets classified as held for sale	41	-	165
Total Current Assets		30,826	18,199	
<b>Total Assets (A + B)</b>			31,894	28,420
<b>V</b>	<b>EQUITY AND LIABILITIES</b>			
<b>II</b>	<b>Equity:</b>			
(i)	Equity Share Capital	12	151	134
(ii)	Other equity	13	10,457	10,291
Total Equity		10,608	10,425	
<b>IV</b>	<b>Non-Current Liabilities:</b>			
(i)	Financial liabilities			
(a)	Long-term	24X	760	7,102
(b)	Provisions	15	258	798
Total Non-Current Liabilities		1,018	7,800	
<b>III</b>	<b>Current Liabilities:</b>			
(i)	Financial liabilities			
(a)	Trade payables	24Y	1,287	1,110
(b)	Trade payables of more enterprises and small enterprises	25	60	6
(c)	Trade payables of other than more enterprises and small enterprises	26	2,172	3,148
(d)	Other financial liabilities	14	1,024	942
(e)	Other current liabilities	15	488	594
(f)	Provisions	16	1,053	649
(g)	Current Tax Liability	17	355	-
(h)	Liabilities directly associated with revenue classified as held for sale	18	-	310
Total Current Liabilities		7,862	6,000	
<b>TOTAL LIABILITIES (II + III)</b>		8,860	8,819	
<b>Total Equity and Liabilities (I + IV + V)</b>		22,034	20,601	28,420
See accompanying notes forming part of the Directors' Financial Statements				
It is the opinion of our Accountant For Salaries, Wages & Rent Chennai Accountants				
<i>S. Sankar Rao</i>				
S. Sankar Rao Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>M. D.</i>				
M. D. Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>A. D.</i>				
A. D. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>B. S.</i>				
B. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>C. S.</i>				
C. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>D. S.</i>				
D. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>E. S.</i>				
E. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>F. S.</i>				
F. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>G. S.</i>				
G. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>H. S.</i>				
H. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>I. S.</i>				
I. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>J. S.</i>				
J. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>K. S.</i>				
K. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>L. S.</i>				
L. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>M. S.</i>				
M. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>N. S.</i>				
N. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>O. S.</i>				
O. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>P. S.</i>				
P. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>Q. S.</i>				
Q. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>R. S.</i>				
R. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>S. S.</i>				
S. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>T. S.</i>				
T. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>U. S.</i>				
U. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>V. S.</i>				
V. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>W. S.</i>				
W. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>X. S.</i>				
X. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>Y. S.</i>				
Y. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>Z. S.</i>				
Z. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>A. S.</i>				
A. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>B. S.</i>				
B. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>C. S.</i>				
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Q. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
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R. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
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<i>X. S.</i>				
X. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>Y. S.</i>				
Y. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
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Z. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>A. S.</i>				
A. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>B. S.</i>				
B. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>C. S.</i>				
C. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>D. S.</i>				
D. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				
<i>E. S.</i>				
E. S. Associate Partner Date: 10 May 2004 Place: Chennai Date: 10 May 2004				

**Alldigi Tech Limited (Formerly known as Aliseec Technologies Limited)**  
**Standalone Statement of Profit and Loss for the year ended 31 March 2023**  
 (All amounts are in Lakhs of Indian Rupees ('₹). Unless otherwise stated)

Particulars	Note No.	For the year ended 31 March 2023	For the year ended 31 March 2024
I Revenue from operations	18	32,619	31,406
II Other income	20	2,814	4,518
<b>III Total Income (I + II)</b>		<b>35,433</b>	<b>35,923</b>
<b>IV Expenses</b>			
Employee benefits expense	21	20,055	18,843
Finance costs	22	292	341
Depreciation and amortisation expenses	3(a)	2,763	2,325
Other expenses	23	6,024	6,031
Total expenses		28,134	27,648
<b>V Profit before exceptional items and tax (III - IV)</b>		<b>7,299</b>	<b>8,275</b>
<b>VI Exceptional items (net) (Refer Note 32)</b>		<b>1,689</b>	<b>-</b>
<b>VII Profit before tax (V+VI)</b>		<b>8,988</b>	<b>8,275</b>
<b>VIII Tax expense</b>			
(i) (a) Current tax	25.1	1,924	1,325
(i) (b) Deferred tax	25.1	139	(55)
		<b>2,063</b>	<b>1,270</b>
<b>IX Profit for the year (VII+VIII)</b>		<b>6,925</b>	<b>6,807</b>
<b>X Other comprehensive income</b>			
(i) Items that will not be reclassified to profit or loss			
Re-measurements of the defined benefit plans		(243)	(83)
Items in respect of assets that will not be reclassified to profit or loss		61	21
		<b>(182)</b>	<b>(62)</b>
<b>XI Total other comprehensive loss for the year</b>		<b>(182)</b>	<b>(62)</b>
<b>XII Total comprehensive net income for the year (IX+XI)</b>		<b>6,743</b>	<b>6,575</b>
<b>XIII Earnings per equity share (Face value of ₹ 10 each)</b>	28		
(a) Basic (in ₹)		45.44	43.69
(b) Diluted (in ₹)		45.44	43.69

See accompanying notes forming part of the Standalone Financial Statements

In terms of our report dated  
 For Alldigi Tech Limited & Subsidiaries  
 Chartered Accountants

*Rakesh Rao*  
 Rakesh Rao  
 Partner  
 Place : Chennai  
 Date: 14 May 2025



Present on behalf of the Board of Directors of  
 Alldigi Tech Limited (Formerly known as Aliseec Technologies Limited)  
 CIN: L71307MH1998PLC041823

*AJ*  
 Ajith Abraham Iyer  
 Chairman (CIN: 0009114-2)  
 Place : Bangalore  
 Date: 14 May 2025

*Anil Jain*  
 Anil Jain  
 Chief Financial Officer  
 Place : Chennai  
 Date: 14 May 2025

*RD*  
 Radha Chaitra Datta  
 Chief Executive Officer  
 Place : Chennai  
 Date: 14 May 2025

*YK*  
 Yashwant Kumar  
 Company Secretary  
 Place : Bangalore  
 Date: 14 May 2025

Official Seal

**Allegi Tech Limited (Formerly known as Allegi Technologies Limited)**  
**Standalone Cash Flow Statement for the year ended 31 March 2025**  
<sup>(All amounts are in Lakh of Indian Rupees (\*), unless otherwise stated)</sup>

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before income tax	8,888	8,277
Adjustments to reconcile net profit to net cash provided by operating activities :		
Exceptional items (net) (Refer Note 31)	(1,689)	-
Depreciation and amortisation expense	2,763	2,429
Unrealised foreign exchange (gain)	(29)	(29)
Loss allowance for doubtful trade receivables (Net)	118	424
Income recognised on account of Lease Termination	(39)	-
Finance costs	425	232
Fair Value gain on Current Investments (measured at Fair Value through Profit & Loss)	(42)*	(62)
Profit on redemption of current investments	(197)	(308)
Interest Income	(61)	(29)
Dividend Income received from Subsidiary	(1,763)	(3,973)
Operating profit before Working Capital changes	7,898	7,020
(iv) Bank balances other than cash and cash equivalents above	(518)	(1,260)
(Increase)/Decrease in other financial assets	(318)	128
(Increase)/Decrease in other assets	142	165
Increase/(Decrease) in Trade Payables	(1,120)	100
Increase/(Decrease) in other financial liabilities	458	594
Increase/(Decrease) in other liabilities	(26)	192
Increase/(Decrease) in provisions	(177)	156
Cash Generated from Operations	8,259	7,159
Net income tax refund / (paid)	388	(1,431)
Net cash flow generated from operating activities	7,137	5,728
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment, Capital work-in-progress, other Intangible assets and intangible assets under development	(941)	(455)
Purchases of current investments	(6,355)	(3,400)
Proceeds from sale of current investments	4,268	2,755
Other bank balances	(61)	-
Interest received on fixed deposits	61	5
Proceeds from exit of UGC business (net) and transfer by certain customers of PRC business	1,74*	-
Dividends income received from subsidiary	1,763	3,073
Tax Expenses on Dividend received from subsidiary	(264)	(596)
Net cash generated from investing activities	272	2,312
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment of lease liability	(1,654)	(1,536)
Interest paid	(225)	(292)
Dividend paid	(6,850)	(4,571)
Net cash flow used in Financing activities	(8,729)	(6,399)



**Alltel Tech Limited (Formerly Known as Alltel Technologies Limited)**  
**Standalone Cash Flow Statement for the year ended 31 March 2025**  
 (All amounts are in terms of Indian Rupees (₹), unless otherwise stated)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net (decrease)/increase in cash and cash equivalents	(1,320)	1,641
Effect of exchange differences on cash & cash equivalents held in foreign currency	(11)	18
Cash and cash equivalents at the beginning of the year	5,590	3,931
Cash and cash equivalents at the end of the year	4,269	5,590
Components of cash and cash equivalents		
Cash or hand		-
Balance with banks	4,269	5,590
Total cash and cash equivalents	4,269	5,590

See accompanying notes forming part of the Standalone Financial Statements.

In terms of our report attached  
 For Deloitte Haskins & Sells  
 Chartered Accountants

Ratna Bai  
 Partner  
 Place : Chennai  
 Date: 14 May 2025



For and on behalf of the Board of Directors of  
 Alltel Tech Limited  
 (Formerly known as Alltel Technologies Limited)  
 CIN: L72300INH19BPL004103

Ajit Abraham Isaac      Naeem Guarrow Dabir  
 Chairman (DIN: 00000000) Chief Executive Officer  
 Place : Bengaluru      Place : Chennai  
 Date: 14 May 2025      Date: 14 May 2025

Anuradha Jain      Shivam Sharma  
 Chief Financial Officer      Company Secretary  
 Place : Chennai      Place : Bengaluru  
 Date: 14 May 2025      Date: 14 May 2025

## Aldigi Tech Limited (Formerly known as Alisec Technologies Limited)

## Statement of Changes In Equity

(All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

## A. Equity share capital:

Particulars	As at 31 March 2023	As at 31 March 2024
Balance as at beginning of the year	1,524	1,524
Changes in Equity Share Capital due to prior period errors	-	-
Revised balance as at beginning of the current reporting period	1,524	1,524
Changes in equity share capital during the year	-	-
<b>Balance as at end of the year</b>	<b>1,524</b>	<b>1,524</b>

## B. Other equity

Particulars	Reserves and Surplus				Total
	General reserve	Retained earnings*	Capital reserve	Securities premium	
Balance at 01 April 2023	7,413	3,320	(2,175)	12,019	18,527
Profit for the year	-	5,037	-	-	5,037
Dividends (Refer Note 37)	-	4,371	-	-	(4,371)
Remeasurement of defined benefits plan (net of taxes)	-	(62)	-	-	(62)
<b>Balance as 31 March 2023</b>	<b>7,413</b>	<b>7,024</b>	<b>(2,175)</b>	<b>12,019</b>	<b>18,281</b>
Profit for the year	-	4,925	-	-	4,925
Dividends (Refer Note 37)	-	(3,857)	-	-	(3,857)
Remeasurement of defined benefits plan (net of taxes)	-	(182)	-	-	(182)
<b>Balance as 31 March 2024</b>	<b>7,413</b>	<b>6,919</b>	<b>(2,175)</b>	<b>12,019</b>	<b>18,167</b>

\* Remeasurement of defined benefits plan (net of taxes) are recognized as part of Retained earnings

See accompanying notes forming part of the Standalone Financial Statements

In terms of our report attached  
 For Deloitte Haskins & Sells  
 Chartered Accountants

Rekha Bal  
 Partner  
 Place : Chennai  
 Date: 14 May 2025



For and on behalf of the Board of Directors of  
 Aldigi Tech Limited (Formerly known as Alisec Technologies Limited)  
 CIN: LT23D0TNH38PLC041153

AJit Abraham IAS  
 Chairman (Proposed & Interim)  
 Place : Bangalore  
 Date: 14 May 2025

Habib Hussain Dabli  
 Chief Executive Officer  
 Place : Chennai  
 Date: 14 May 2025



AJit Abraham IAS  
 Chief Financial Officer  
 Place : Bangalore  
 Date: 14 May 2025

Shikha Biswamitra  
 Company Secretary  
 Place : Bangalore  
 Date: 14 May 2025



#### 1 General Information

Aldig Tech Limited [Formerly Known as Aldig Technologies Limited] (Aldig) is the Company's Inc. incorporated on 24 August 1998. The Company is engaged in the business of providing Customer Experience Management (CEM) and Employee Experience Management (EEM) services for customers located in India and outside India. The services provided by the Company include data verification, processing of orders received, freight recharge bills, monitoring quality of calls, collection of after-call credits, customer service and HR and payroll processing. The Company has delivery centers at Chennai, Bangalore and NCR. The Company has two wholly owned subsidiaries, AldigTech Inc., USA and AldigTech Manila Inc., Philippines.

#### 2 Summary of material accounting policies

##### 2.1 Basis of preparation and presentation

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair value at the end of each reporting period as explained in accounting policies below. Fair value can be generally based on the fair value of the consideration given in exchange for goods and services.

The value in the books that would be recovered in full or partial or paid to transfer a liability at an entity's historical average market participation in the measurement date, regardless of whether that value is directly observable or estimated using simpler valuation techniques. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurement are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- (i) Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- (ii) Level 2 Inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- (iii) Level 3 Inputs are unobservable inputs for the asset or liability.

##### Going Concern:

Boards of Directors of the Company have, at the time of approving the financial statements, a reasonable expectation that the Company have adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to accept the going concern basis of accounting in preparing the financial statements.



**Alldigit Tech Limited (Formerly known as Alldigit Technologies Limited)**  
 Notes forming part of the Standalone Financial Statements for the year ended 31 March 2026  
 (All amounts in Lakh of Indian Rupee ('₹) unless otherwise stated)

**8.1.3 Current and non-current classification**

Current and non-current classification: The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is treated as current where:

- Expected to be realised or expended in the normal operating cycle
- Not primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalents until restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

**8.1.4 Current where:**

- It is expected to be settled in normal operating cycle
  - It has primary for the purpose of trading
  - It is due to be settled within twelve months after the reporting period, or
  - There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.
- The term of the liability that cause, of the scope of the counterparty, result in by settlement by the issue of equity instruments do not affect its classification. The Company classifies all other liabilities as non-current.

Revenues for assets and liabilities are disclosed as non-current assets and liabilities.

**8.2 Use of estimates**

The preparation of the financial statements requires the Management to make estimates and assumptions considered reasonable in the reported amounts of assets and liabilities (including contingencies) at the date of the financial statements and the reported income and expenses during the reporting period. Examples of such estimates include provision for doubtful debts/bad debts, provision for employee benefits, utilisation of fair value approach for location, provision for contingencies etc. Management believes that the estimates made in the preparation of the financial statements are prudent and reasonable. Future events may vary from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Provisions to accounting estimates are recognised simultaneously in the year in which the estimate is made or future years, as applicable.

**8.3 Impairment of financial assets:**

The Company recognises loss allowances using the Expected credit loss (ECL) model for the financial assets which are not be valued through profit or loss. Loss allowances for trade receivables with significant financing component is measured at an amount equal to Merton ECL. For all other financial assets, expected loss allowances measure at an amount equal to the "Z-scores" ECL, unless there has been a significant increase in credit risk from initial recognition in which case there are measured at Merton ECL. The loss rates for the trade receivables discussed per collection history from the customers. The credit risk of the customers and Merton ECL adjusted to reflect the Management's view of economic conditions over the expected collection period of the receivables (paid and unpaid).

**8.4 Measurement of defined benefit obligations:**

For defined benefit obligations, the cost of providing benefits is determined based on actuarial valuation. An actuarial valuation is based on actuarial assumptions which are reviewed on a yearly basis. (Refer note 24)

**8.5 Impairment:**

Significant judgments are involved in determining provisions for impairments. In particular:

(i) the amounts confirmed for certain deferrals under the Income Tax Act, 1961 and (ii) the amounts expected to be paid or received in connection with uncertain tax positions. The ultimate realisation of deferred tax assets or deferred tax on the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled amounts of deferrals, tax liabilities and the projected future taxable income in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realise the benefits of these deductible differences. The amount of the deferred income tax assets considered realisable, however, could be reduced if in the next five years of generation of future taxable income during the carry forward periods are reduced.

**8.6 Cash and cash equivalents for purposes of cash flow statement:**

Cash includes cash on hand, balances with banks & certain accounts and demand deposits with banks. Cash equivalents are short-term (less than original maturity of three months or less) highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Bank balances other than the balances included in cash and cash equivalents represent balances on accounts of unpaid dividends and margin money received with shares.

**8.7 Cash flow statement:**

Cash flows are recorded using the indirect method whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and/or deferrals or recoveries of cash or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregate basis on the available information.



**2.5 Revenue from contracts with customers**

The Company derives revenue mainly from services comprising the CXM (Customer Experience Management) and EXM (Employee Experience Management) services for customer in India and outside India. Effective 01 April 2018, the Company has adopted Ind AS 115, Revenue from Contracts with Customers, using the five-step revenue model, applied to contracts that were not completed as at 01 April 2018. The following is a summary of the material accounting policies related to revenue recognition:

To determine whether to recognise revenue from contracts with customers, the Company follows a 5-step process:

1 Identifying the contract with customer

2 Identifying the performance obligations

3 Determining the transaction price

4 Allocating the transaction price to the performance obligations

5 Recognising revenue when performance obligations are satisfied

Revenue from contracts with customers is recognised upon delivery of control of promised products or services to the customer if it is probable that the consideration the company expects to receive in exchange for those products or services Agreements with customers are often on a fixed price, long-term basis or on a time-and-materials basis.

Powers from contracts with customers are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract and the contract is legally enforceable.

Revenue on time-and-materials contracts is recognised as the related services are performed and revenue from the end of the last invoicing to the reporting date is recognised as unpaid revenue. Revenue from fixed-price, long-term frame contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognised as per the percentage-of-completion method. When there is uncertainty as to the measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between usage and productivity.

In arrangements for one-line invoices, the Company has applied the guidance in Ind AS 115, Revenue from Contracts with Customers, by applying the revenue-recognition criteria for each distinct performance obligation. The contracts with customers generally meet the criteria for considering the principal service and one-line Service as distinct performance obligations and consideration for the cost of such service is clearly specified in the contract, can be easily identified at the transaction price for each performance obligation which is still evidence of its ongoing selling price.

The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor and key-pricing authority when establishing contracts below financing products and relevant to the customer. The Company's references the right to consideration that are unconditional. Unbilled amounts comprising interest and/or fees of delayed are classified as financial asset when the right to consideration is unconditional and is due only after a passage of time.

**2.6 Dividend and Interest income**

Dividend income and investment dividends are recognised when the shareholder's right to receive the payment has been established, provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time-based, by reference to the principal outstanding and at the effective interest rate applicable.

**2.7 Property, plant and equipment**

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment loss (if any). The cost of Property, Plant and Equipment comprises the purchase price net of any trade discounts and rebates given, plus freight, insurance expenses related to the acquisition and installation of the assets (including and in case of Goods and Services Tax (GST), whenever the credit is availed, borrowing costs and during the period of construction in respect of borrowings funds pertaining to construction/ acquisition of qualifying Property, plant and equipment adjusted to the current date of the underlying project, Plant and equipment.

Any part or component of Property, Plant and Equipment which are separately identifiable and capable of being sold off from rest of the item are capitalised separately, based on the technical assessment of the management.

Cost of modifications that enhances the operating performance or extend the useful life of Property, Plant and Equipment are also capitalised, where there is a certainty of deriving future economic benefit from the use of such assets.

Advances paid towards the acquisition of Property, Plant and Equipment outstanding at each balance sheet date are disclosed as "Capital Advances" under "Other Non Current Assets" and rest of Property, Plant and Equipment not ready to use before such date are disclosed under "Capital Work-in-Progress".



#### Depreciation

The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The management bases its past experience and technical assessment, also estimated the useful life in order to reflect the actual usage of the asset. The estimated useful lives of non-current assets are:

Asset Description	Useful lives (years) followed by the company
Computers and Servers	3-10
Cell phone Equipment	3-10
Furniture and Fixtures	3-10
Office Equipment	5
Motor Vehicles	3-5

Lesser of improvements are amortized over the estimated useful lives or the remaining primary lease period, whichever is less.

The estimated useful lives mentioned above are different from the useful lives specified for similar categories of these assets, where applicable, as per the Schedule II of the Companies Act, 2013. The estimated useful lives followed in respect of these assets are based on Management's assessment and technical advice, taking into account factors such as the nature of the assets, the estimated usage pattern of the assets, the operating conditions, past history of replacement, anticipated technological changes and maintenance expenses.

Depreciation is calculated on property, plant and equipment, based on their condition, visibility etc., as per the technical assessment of the Management, where necessary.

#### Disposal of Property, Plant and Equipment

An item of property, plant and equipment is derecognized upon retirement when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognized in the statement of Profit and Loss.

#### 2.8 Other Intangible Assets

##### Intangible Assets Acquired Separately:

Intangible assets with finite useful lives, that are acquired separately, are carried at cost less accumulated amortization and accumulated impairment losses. Amortization is recognized on a straight-line basis over their estimated useful lives. The results of useful lives and amortization method are reviewed at the end of each reporting period, with the effect of any change in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives are not amortized separately, are carried at cost less accumulated impairment losses.

##### Internally Generated Intangible Assets:

Expenditure on research activities is recognized as an expense in the period in which it is incurred. An internally generated intangible asset arising from development (or from the development phase of an internal process) is recognized if, and only if, at the following have been demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- The intention to complete the intangible asset for use or sale;
- The ability to use or sell the intangible asset;
- The ability to generate probable future economic benefits;
- The probability of successfully creating, financial and other resources to complete the development and use of the intangible asset; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognized for internally generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally generated intangible asset can be recognized, development expenditure is recognized as profit or loss in the period in which it is incurred. Subsequent to initial recognition, internally generated intangible assets are reported at cost less accumulated amortization and accumulated impairment losses, if any arise basic to a long-term asset that are acquired separately.

##### Amortization

Intangible assets are amortized on a straight-line basis over the shorter of useful life or the term of license granted purchase of computer software was recorded using the straight-line method over a period based on management's estimate of usage. Term of such software is 2016 the license period of the software, whichever is shorter.

Internally generated intangible assets are amortized using the straight-line method over a period of 5 years.

##### Decommissioning of Intangible Assets

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from its use. Disposal gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized.



#### 2.1 Impairment of Tangible and Intangible Assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets or cash-generating units to determine whether there is any indication that those assets have suffered an impairment loss. If any such indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company performs the recoverable amount of the cash-generating unit to which the asset belongs. When a recoverable unit consists of a group of cash-generating units for which a separate cash-generating unit can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the largest group of cash-generating units for which a separate cash-generating unit can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, or whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the ultimate source of future cash flows have not been reduced.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss, unless the relevant asset is carried at a lower amount, in which case the impairment loss is reversed by a subsequent reversal.

When an impairment loss is subsequently reversed, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the statement of profit and loss, unless the relevant asset is carried at a lower amount, in which case the impairment loss is treated as a revaluation increase.

#### 2.10 Leases

The Company's lease assets largely consist of leases for buildings and computers. The Company assesses whether a contract conveys a lease or租赁 of a property, a controlled entity or contains a lease. If the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration, to assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether (i) the contract involves the use of an identified asset by the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (ii) the Company has the right to direct the use of the asset.

The Company, as a lessee, recognises at the inception of the lease a right-of-use asset, and a lease liability (present value of unpaid lease payments). Such right-of-use assets are subsequently amortised and the lease liability reduced over time, with the interest on the lease liability being recognised as finance cost subject to certain re-measurement adjustments.

At the date of contract inception, all the lease recognise a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low-value leases. For these short-term and low-value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the option to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised. The ROU assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted to any lease payments made at or before the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost, less accumulated depreciation and impairment losses. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and residual life of the underlying asset. ROU assets are tested for recoverability. Aftertest results indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the estimated cash inflows from the asset less costs until the asset does not generate cash flows that are largely independent of those from other assets), a cash basis, impairment loss is determined for the lease, eliminating the ROU asset to which the asset belongs. The lease liability is recognised at amortised cost at the present value of the future lease payments. The lease payments are recognised using the interest rate implied in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the lessee. Lease liabilities are re-measured with a corresponding adjustment to the adjusted ROU asset if the Company changes its assessment of whether it will exercise an extension or a termination option. Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been disclosed as financing cash flows.

#### Short-term Leases and Low-value Assets

The Company applies the short-term lease recognition exemption to its short-term leases of buildings (i.e., leases assets that have a lease term of 12 months or less from the date the relevant lease and do not contain a purchase option).

For these short-term and low-value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

#### 2.11 Foreign currency Transactions

##### Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

##### Subsequent Recognition

Arrears, in reporting date, are monetary items which are quoted in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction.

##### Treatment of Exchange Differences

All monetary items denominated in foreign currency are translated at the end of reporting period at the closing exchange rate and exchange differences on translation of monetary items are recognised in Statement of Profit and Loss.

#### 2.12 Financial Instruments

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets or financial liabilities other than financial assets and financial liabilities under lease through Statement of Profit and Loss (PPL) are added to or deducted from the fair value of the financial assets or financial liabilities as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Statement of Profit and Loss.

#### 2.13 Financial Assets

##### (a) Recognition and Initial measurement

(i) The Company initially recognises loans and advances, deposits, bank securities issued and subsidiary liabilities on the date on which they originate. All other financial instruments (including regular way purchases and sales of financial assets) are recognised on the trade date, which is the date on which the Company becomes a party to the substantive provisions of the instrument. A financial asset or liability is initially measured at fair value plus, for an asset, or at PPL. Transaction costs that are directly attributable to its acquisition or issue.



**Alldigitech Limited (Formerly known as Allex Technologies Limited)**  
 Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakh of Indian Rupee ('₹') unless otherwise stated)

**(d) Classification of financial assets**

On initial recognition, a financial asset is classified & measured in amortised cost, fair value through other comprehensive income (FVOCI) or FVTPL.

A financial asset measured in amortised cost if both/all of the following conditions are not recognised at FVTPL:

- The asset is held within a business model whose objective is either by cash collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For the impairment policy, refer **Financial assets measured at amortised cost** Note 2.12.e

A debt instrument is classified as FVTPL only if it meets one of the following conditions and is not recognised at FVTPL:

- The asset is held within a business model whose objective is either by cash collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at fair value.

Interest income is recognise in profit or loss for FVTPL debt instruments. For the purpose of recognising foreign exchange gains and losses, FVTPL debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange difference in the amortised cost are recognised in profit or loss and other changes in the fair value of FVTPL financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments' in the 'Other comprehensive income'. When the investment is disposed of, the cumulative gain or loss previous account is paid in the reserve is reclassified to profit or loss.

For the impairment policy, refer **Financial assets measured at amortised cost** Note 2.12.e

All other financial assets are subsequently measured at fair value.

**(e) Effective interest method**

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly accounts for the cash receipts (including all fees and points paid) received from the original issuer of the effective interest rate, (amortisation costs and other premiums or discounts) through the repayment of the debt instrument, or where appropriate, a shorter period, to the actual carrying amount at initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as FVTPL. Interest income is recognised in profit or loss and is included in the 'Other Income' line item.

**(f) Fair value of financial instruments or loss (FVTPL)**

Debt instruments that do not fulfil the amortised cost criteria or FVTPL criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTPL criteria but are designated as a FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTPL criteria may be designated as a FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency due to using different measurement assets or liabilities or recognising income and losses on them in different bases. The Company has not designated any debt instruments as FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss comprises any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividends or interest credits at FVTPL are recognised when the Company's right to receive the dividends or interest is established. It is probable that the dividends or interest received will flow to the entity. The dividend credits not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.



**Allegro Tech Limited (Formerly known as Altech Technologies Limited)**  
**Notes forming part of the Standalone Financial Statements for the year ended 31st March 2025**  
**(All amounts are in Lakh of Indian Rupees (''), unless otherwise stated)**

**III. Impairment of financial assets**

The Company applies the expected credit loss model in recognising impairment and an interest rate re-measurement of amortised cost debt instruments at FVTOCI basis receivable, cash convertible, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risk of default occurring as the weights. Credit loss is the difference between the contracted cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash dividends) discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company measures cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Company measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on the financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Company measures the loss allowances for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are part of the lifetime expected credit losses and represent the lifetime cash amounts that will result if default occurs within the 12 months after the reporting date and thereafter until cash shortfall, if any, is eradicated over the next 12 months.

If the Company increased loss allowance for a financial instrument at lifetime expected credit loss rates in the previous period, but determined at the end of a reporting period that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous period, the Company decreases the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Company uses the change in the risk of default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and available information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For receivables or any contractual right to receive cash or another financial asset that will form the consideration that are within the scope of Ind AS 19, the Company measures the loss allowance at an amount equal to lifetime expected credit losses.

Further for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Company has used a principal approach as provided under Ind AS 19. The expected credit loss allowance is computed based on a provision ratio which takes into account historical credit loss experience and adjusted for relevant holding information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI prices, but the loss allowance is recognised as part of fair-value-through-income and is not reflected from the carrying amount in the balance sheet.

**III. Disposal of financial assets**

The Company disposes of a financial asset when the contractual right to the cash flow from the asset expires, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of servicing and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a gain or loss (losses) for the amounts received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and any profit and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss. If such gain or loss would have already been recognised in profit or loss on disposal of the financial asset.

On derecognition of a financial asset other than in its entirety (e.g. when the Company sells or ceases to repurchase part of a financial asset), the Company allocates the after-tax carrying amount of the financial asset between the part it continues to recognise until settling its involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the part of the consideration received for the part no longer recognised and any cumulative gain or loss recognised in it shall not be recognised in other comprehensive income, is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of their relative fair values of those parts.

**III. Foreign exchange gains and losses**

The fair value of financial assets denominated in a foreign currency is determined in their home currency and translated at the spot rate at the end of each reporting period.

For foreign currency denominated financial assets measured at amortised cost and FVTOCI, the exchange differences are recognised in Statement of Profit and Loss except for those which are components of hedging instruments in a hedging relationship.

For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income.



#### **2.14.3 Financial Instruments and Equity Instruments**

##### **(i) Shareholder's equity instruments**

Held long equity instruments issued by a company are classified as other financial liabilities or equity in accordance with the substance of the contractual arrangements and the definition of financial liability and equity instrument.

##### **(ii) Equity Instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by an entity are recognised at the proceeds received net of direct costs paid.

Regardless of the Company's own equity instruments are recognised and measured directly in equity. No gain or loss is recognised in profit or loss on the purchase sale, issue or cancellation of the Company's own equity instruments.

##### **(iii) Financial Liabilities**

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that, also when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies. Financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loss or income-related interest rate are measured in accordance with the specific accounting policies set out below.

##### **(iv) Financial Liabilities at FVTPL**

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or is designated as at FVTPL.

A financial liability is designated as held for trading if:

- it has been carried principally for the purpose of re-distributing it in due course; or
- it is held in conjunction with a portfolio of identified financial instruments that the Company manages together and has a consistent pattern of short-term realisation; or
- it is a derivative that is not designated and effected as a hedging instrument.

A financial liability that has a financial liability held for trading can be designated as at FVTPL upon initial recognition if:
 

- such designation effectively reduces a measurement to regulatory inconsistency that would otherwise arise;
- the financial liability forms part of a Company's financial assets or financial liabilities or both, which it manages separately or jointly and has a consistent pattern of short-term realisation; or
- it is a derivative that is not designated and effected as a hedging instrument.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement being recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the Other income/expense. The Company designates financial liabilities when, and only when, the Company's objectives are changed, modified or very vague. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

However, for non-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, while the recognition of the effects of changes in the liability's credit risk in other comprehensive income could create or enlarge an accounting mismatch in profit or loss, in which case those effects of changes in credit risk are recognised in profit or loss. The carrying amount of change in the fair value of liability is always recognised in credit or loss. Changes in fair value attributable to a financial liability credit risk that are recognised in other comprehensive income are reflected immediately in reported earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantees (commercial and loan commitment) issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

##### **(v) Other Financial Liabilities**

Other financial liabilities (excluding borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

The Company enters into deferred payment arrangements (liabilities) where key overseas lenders such as banks and other financial institutions make payments to suppliers based for future expenditure. The funds and financial liabilities are subsequently raised by the Company as at fair value. These are normally settled up to 3 months for capital expenditure. These arrangements for raw materials are recognised as Acceptances (Under Trade Agreements) and the arrangements for capital expenditure are recognised as other financial liabilities.

##### **(vi) Financial derivatives contracts**

A financial衍生品 contract is a contract that requires the issuer to make specified payments to reimburse the holder for a fixed or variable amount because a specified party fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by an entity that initially measured at their fair value less, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss expected over the term in accordance with requirements of the AS 102; and

- the amount initially recognised less, while open-ended, the cumulative amount of income recognised in accordance with the principles of the AS 102.



**Atalog Tech Limited (Formerly known as Micro Technologies Limited)**  
Notes forming part of the Standalone Financial Statement for the year ended 31 March 2020  
(All amounts are in Lacs of Indian Rupees ('₹'), unless otherwise stated)

**(ii) Financial instruments measured at amortised cost**

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the undiscounted cash flows of the instruments and are recognised in 'Other income'.

The carrying of financial liabilities denominated in a foreign currency is determined in the foreign currency and transferred at the spot rate at the end of the reporting period. For finance liabilities that are measured as at FVTPL, the foreign exchange component form and of the fair value gain or losses and is recognised in profit or loss.

**(iii) Derivatives and financial liabilities**

The Company recognises financial liabilities when, one day when, the Company's obligations are discharged, cancelled or reduced. An exchange between an entity and its debtors with substantially different terms is accounted to obtain an extinguishment of the original financial liability and the recognition of a new financial liability. A substantive modification of the terms of an existing financial liability whether or not attributable to the financial difficulty of the debtor is accounted for as an exchange of part of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability recognised and the consideration paid and payable is recognised in profit or loss.

**Forward contracts**

The company uses foreign currency forward contracts to hedge risks associated with foreign currency fluctuations arising to probable forecast transaction. Such forward contracts are initially recognised at fair value on the date on which the contract is entered into and subsequently re-measured at the value. These forward contracts are shown at fair value at each reporting date and these changes in fair value of these forward contract is recognised in statement of profit or loss. At same reporting date the fair value after fair valuation is shown as part of other financial asset or liability.

**2.13 Investment in Subsidiaries**

Investment in equity interests, issued by subsidiaries, are measured at cost less impairment. Dividend income from subsidiaries is recognised when it is right to receive the dividends or dividends. The acquired investment in subsidiaries are measured at acquisition date fair value. Where an indication of impairment exists, the carrying amount of the investment is reviewed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries the difference between the disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

**2.14 Employee Benefits**

**Defined Benefit plans and term based benefits:**

**Defined Benefit Plans:**

Employee defined benefit plans include gratuity.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered services entitling them to the contributions.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial volatility being carried over at the end of each annual reporting period. Recalculations comprising current gains and losses, the effect of the changes to the asset ceiling (if applicable) and the gains or losses arising from using the relevant discount rates, are reflected immediately in the balance sheet with a charge or credit recognise in other comprehensive income in the period in which they occur. Recalculations recognise a prior service cost in relation to the date of the last measurement in revised earnings and is not recognised in profit or loss. Post-service costs are recognised in the Statement of profit or loss in the period of a plan amendment that cannot be calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

**Defined benefit costs and categories are as follows:**

- Service cost (including normal bonus cost), past service cost, as well as gains and losses on plan assets and settlements;
- Recognition of service cost;
- Recalculations;

The Company presents the first two components of defined benefit costs in profit or loss or the long-term Employee benefit expense. Unsettled gains and losses are accounted in the fair value of assets.

The retirement benefit obligation recognised in the balance sheet represents the present deficit or surplus in the Company's defined benefit plans. Any surplus resulting from the calculation is related to the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer contribute the cost of the termination benefit and when the entity recognises the liability restructuring costs.

The Company makes contribution to a scheme administered by the entity to discharge general liabilities to the employees.

**Short-term and other non-post-employment benefits:**

It includes a measure of benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for the services.

Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefit expected to be paid in exchange for the related service.

Liabilities in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees upto the reporting date.



**Defined Contribution Plans**

Contributionary contributions made by employees or third parties reduce service cost upon payment of those contributions to the plan.

When the formal terms of the plans specify that there will be contributions from employees or third parties, the accounting depends on whether the contributions are linked to service, as follows:

If the contributions are not linked to service (e.g. contributions are required to reduce a deficit, arising from losses or other assets or third parties' losses), they are included in the measurement of the net defined benefit liability (asset). If contributions are linked to service, they reduce service cost. For the amount of contributions that is dependent on the number of years of service, the company reduces service cost by allocating the contributions to periods of service using the attribution method specified by Ind AS 15 TD for the gross benefits. For the amount of contribution linked independently of the number of years of service, the company reduces service cost in the period in which the related service is rendered / reduces service cost by allocating contributions to the employees' periods of service in accordance with Ind AS 15 TD.

Employee defined contribution plans include provident fund and Employee State Insurance. All employees of the Company receive benefits from Provident Fund and Employee's State Insurance which are defined contribution plans. Both the employee and the Company make monthly contributions to the plan, each equalling to a specified percentage of employee's basic salary. The Company has no legal obligation under the plan beyond its monthly contributions. The Company contributes to the Employee Provident Fund and Employee's State Insurance scheme maintained by the Central Government of India and the contribution thereof is charged to the Statement of Profit and Loss of the year in which the services are rendered by the employee.

**2.15 Earnings per equity share**

Basic earnings per share is computed by dividing the profit (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the profit (loss), after tax (including the post-tax effect of extraordinary items, if any) as adjusted for dividends, interest and other charges or expenses of interest relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for diluted basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential antidilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The diluted potential equity shares are adjusted for the proforma results had the shares been issued at fair value (i.e., average market value of the underlying shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits, reverse share splits and bonus shares, as appropriate.

**2.16 Taxation**

**Current Tax**

The tax currently payable is offset in taxable profit for the year. Taxable profit refers to profit before tax as reported in the statement of profit and loss before all items of income or expense that are deductible in other years and items that are never deductible. The Company's current tax is calculated using taxable profit as calculated or substantively enacted by the end of the reporting period.

**Deferred Tax**

Deferred tax is recognised or recognised difference between the carrying amount of assets and liabilities in the financial statements and the corresponding tax base used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences, to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities or from initial fair values whether the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer available due to future taxable profits will not be available to allow all or part of the asset to be recovered.

Unsettled tax liabilities and assets are remeasured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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

**Current and deferred tax for Income**

Current and deferred tax are recognised in profit or loss, except where they relate to items that are recognised in other comprehensive income or directly in equity. In such case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.



**Allegro Tech Limited (Formerly known as Altech Technologies Limited)**  
**Notes forming part of the Standalone Financial Statements for the year ended 31 March 2023**  
**All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated.**

**3.17 Assets & Liabilities classified for sale**

Assets are classified as held for sale if they carrying amount will be recovered principally through a sale transaction other than through continuing use and a sale is reasonably probable. They are measured at the lower of their carrying amount and the value less costs of sale. An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs of sale. A gain is recognised for any subsequent increase in fair value less costs of sale of an asset, but not in excess of any previously recognised loss previously recognised. A gain or loss not previously recognised by the date of the sale of the asset is recognised at the date of de-recognition.

Assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liability of a disposal company designated as held for sale continue to be recognised.

Assets classified as held for sale are presented separately from the other assets in the Balance Sheet. The losses of a disposal company classified as held for sale are presented separately from other liabilities in the Statement Sheet.

**3.18 Contingent Liabilities, Contingent Assets and Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive), as a result of past events, it is probable that the Company will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, or carrying amount, as the present value of those cash flows (then the effect of the time value of money is reflected).

When some or all of the economic benefits related to setting a provision are expected to be received from a third party, a receivable is recognised as an asset if the entity retains that reimbursement will be received and the amount of receivable can be measured reliably.

Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the Company or (ii) Present obligations arising from past events which are not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognised in the standalone financial statements even if they may result in the recognition of income that may never be realised.

**3.19 Segment Reporting**

Operating segments reflect the Company's management structure and the way the financial information is regularly reviewed by the Company's Chief operating decision maker (CODM). The CODM considers the business from both business and product perspective based on the primary source of risk and return and the nature of processes and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit / loss amounts are evaluated regularly by the executive management in regard to allocable resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified by segments on the basis of their relationship to the operating activities of the segment.

Inter-segment transfers, where applicable, are accounted for on the basis of transactions which are primarily intra-firm and based on transfer price, lesser, cost.

Turnover, expenses, assets and liabilities which relate to the Company as a whole and are not referable to segments or non-controlling basis have been included under "Unallocated revenue / expenses / assets / liabilities".



**All-Digi Tech Limited (Formerly known as All-Digi Technologies Limited)**  
**Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025**  
**(All amounts are in Lakhs of Indian Rupees ('₹), unless otherwise stated)**

**2.20 Goods and Service Tax Input Credit**

Goods and services supplied by a supplier for or the benefit during the period when the underlying service received is accounted and when there is no significant difficulty in settling the taxes.

**2.21 Insurance Claims**

Insurance claims are accrued for as the costs of claims assessed / expected to be admitted and to the extent there is no uncertainty in recovering the claims.

**2.22 Dividend**

The Company recognises a liability to make cash distributions to equity holders of the Company when the distribution is authorised and the distribution is no longer at the discretion of the Company. Final dividends on shares are reported as a liability on the date of payment by the shareholder and interim dividends are recorded as a liability on the date of declaration by the Company's Board of Directors.

**2.23 Operating Cycle**

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle is 12 months for the purpose of classifying its assets and liabilities as current and non-current.

**Disclosures accounting judgments and key sources of estimation uncertainty**

In the application of the Company's accounting policies, which are described in note 2, the directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions, considered historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and the review / Periodicity depends on the period of the revision and future periods. This might affect both current and future periods.

The following set the significant areas of estimation, uncertainty and critical judgements in applying accounting policies:

- Impairment of Property, plant and equipment and intangible assets
- Estimation of impairment reduction and measurement of recoverable value
- Provision for doubtful debts
- Allowance for Bad and Doubtful Debts
- Fair value of financial instruments
- Accruals and deferrals relating to employee benefits

**Determination of functional currency and reporting currency.**

None included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (i.e. the "functional currency"). The financial statements are presented in Indian Rupees ('₹). The functional currency of India, which is the functional currency of the Company. All the financial information have been presented in Indian Rupees except for share data and as otherwise stated.



Alllogi Tech Limited (Formerly known as Alllogi Technologies Limited)  
Income Month's Part of The New Model Financial Statement for the year ended in March 2025  
(All amounts in Indian Rupees) [Particulars in ₹]

[16] Property, Plant and Equipment, Intangible Assets and Capital Work-in-progress

Particulars	Property, Plant and Equipment					Total	Other Intangible assets	Capital work-in-progress
	Cost	Less Accumulated depreciation	Gains/(Losses)	Carrying Amount	Lessance by impairment			
Onwards								
Balances as at 31 March 2023	911	620	70	401	47	2,122	1,411	1,234
Depreciation	251	186	14	11	25	401	401	0.00
Less: Transfers to Income Tax account for sale [Refer Note 24]	(12)	(12)						
Stocks								
Balances as at 31 March 2024	118	661	12	441	47	2,128	1,427	1,237
Additions								
Transfers	391	106	20	271	12	720	474	119
Less: Transfers to Income Tax account for sale [Refer Note 24]	(12)	(12)						
Balances as at 31 March 2025	1,504	1,127	164	899	694	2,164	1,121	171
Accumulated depreciated amounts								
Depreciation as at 01 April 2023	303	120	11	28	98	447	137	0.00
Depreciations/Intimations received during the year	10	234	17	11	10	306	206	0.00
New Transfers to Income Tax account for sale [Refer Note 24]	(7)	(7)						
Depreciation as at 31 March 2024	388	664	19	306	38	306	1,234	1,234
Depreciations/Intimations received during the year	(12)	226	19	51	63	63	444	444
Less: Transfers	(12)	(12)						
Balances as at 31 March 2025	613	1,039	96	306	314	2,110	1,131	1,131
Hyp 13-24								
Interest as at 31 March 2024	582	108	66	116	15	106	1,020	1,020
Interest as at 31 March 2025	662	94	66	309	50	1,060	1,020	1,020
Net Depreciations/Intimations received during the year								
Particulars	For the Year ended		For the Year ended					
	31 March 2023		31 March 2024		Total			
Depreciation of Property, Plant and Equipment	113		447		460			
Amortisation of Other Intangible Assets			1,341		206			
Provision of Right of Use Asset [Refer Note 25(1)]			1,341		1,632			
Total			2,172		1,411			



Aldigi Tech Limited (Formerly known as ABSSC Technologies Limited)

Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025

(All amounts are in Lakhs of Indian Rupees (₹, unless otherwise stated)

3(c) Capital work-in-progress ageing schedule is as follows.

Description	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>FY 2024-25</b>					
Project in Progress	179	-	-	-	179
<b>FY 2023-24</b>					
Project in Progress	-	-	-	-	-

Capital work-in-progress completion schedule

For Capital work-in-progress whose completion is overdue or has exceeded its cost compared to its original plan the project wise details of when the project is expected to be completed is given below as of 31 March, 2025 and 31 March, 2024

Description	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
FY 2024-25				
Project in Progress	179	-	-	-
Grand Total	179	-	-	-

4. a. Intangible Assets under development (IAD)

Description	Amount in Intangible Assets Under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
FY 2024-25					
Project in Progress	234	-	-	-	234
FY 2023-24					
Project in Progress	-	-	-	-	-
Grand Total	234	-	-	-	234

b. Intangible Assets under development completion schedule

For Intangible Assets under development whose completion is overdue or has exceeded its cost compared to its original plan the project wise details of when the project is expected to be completed is given below as of 31 March, 2025 and 31 March, 2024

Description	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
FY 2024-25				
Project in Progress	234	-	-	-
Grand Total	234	-	-	-



**5 Investments**

Particulars	As at 31 March 2005	As at 31 March 2004
<b>A. Non-current (Unquoted)</b>		
Investments carried at cost:		
Investments in equity instruments of subsidiaries (fully paid-up)		
Alldig Tech Inc., USA - 100% of March 2004 - 100% Common stock of US \$23.125 each fully paid up	1,214	1,214
Alldig Tech Manila Inc., Philippines - 100% of March 2004 - 100% Equity shares of Philippine Peso 25/P 10 cent 1/2 sec'd up	1,023	1,023
Total	2,234	2,234
Investments in joint venture:	(1,214)	(1,214)
Total non-current investments	1,023	1,023
Aggregate fair value of units investments and minor value errors	-	-
Aggregate value of unquoted investments	2,234	2,234
Aggregate amount of impairment in the value of investments	1,214	1,214
Extent of investment in subsidiaries		
Alldig Tech Inc., USA	100%	100%
Alldig Tech Manila Inc., Philippines	100%	100%
<b>B. Current (Quoted)</b>		
Investments carried at fair value through profit and loss:		
Investment in Mutual Funds	6,220	6,220
Total current investments	6,220	6,220
Aggregate amount of gains investments and minor value errors	-	-
Aggregate book value of investments	6,220	6,220
Aggregate amount of impairment in the value of investments	-	-

**Details of Investment in Mutual Funds**

Name of Mutual Fund	Number of Units <sup>*</sup>		Carrying Value	
	As At	As At	As At	As At
Axis Corporate Bond Fund - Direct - Growth	38,65,322	-	565	-
Axis Liquid Fund - Direct Growth	3,646	-	143	-
Axis Money Market Fund Direct Growth	36,879	-	579	-
Axis Overnight Fund - Direct - Direct	-	24,246	-	307
Axis Short Duration Fund - Direct Plan - Direct	11,45,876	-	476	-
Axis 3 Months Advantage Fund - Regular - Growth	6,716	-	205	-
HDFC Religare Retail Debt Fund - Direct Plan - Growth Option	80,08,824	10,98,804	509	463
HDFC India Fund - Growth - Direct	-	9,730	-	462
HDFC Jan Dhanak Fund - Direct Plan - Growth Option	1,01,362	-	307	-
HDFC Growth Fund - Growth - Direct	-	6,645	-	309
HDFC Klein Fins Direct Fund - Direct Plan - Growth Option	14,84,332	-	472	-
HDFC Ultra Short Term Fund - Direct Plan - Growth Option	6,53,590	-	105	-
Kotak Mutual Long Term Bond Fund - Direct Plan - Growth	3,57,371	-	386	-
Kotak Prudent Banking & PSU Debt Fund Growth	17,88,857	13,56,852	573	530
Kotak Prudent Banking and PSU Debt Fund - Direct Plan - Growth	30,816	-	30	-
Kotak Mutual Liquid Fund - Growth - Direct	-	1,28,206	-	482
Kotak Prudent Short Duration Fund - Growth - Direct	-	23,792	-	367
Kotak Prudent Savings Fund - Direct Plan - Growth	55,321	50,944	514	321
Kotak Prudent Savings Fund - Growth	19,623	18,623	106	98
Kotak Prudent Short Term Fund - Growth	15,25,204	15,25,204	896	530
Kotak Banking and PSU Debt Fund - Direct Growth / Growth - Regular Plan	-	5,15,008	-	316
Kotak Banking and PSU Debt Fund - Direct Growth / Growth - Direct	1,69,327	-	522	-
Kotak Bond Fund (Short Term) - Direct Plan - Growth	8,08,295	-	518	-
Kotak Corporate Bond Fund - Direct Growth	13,131	-	569	-
Kotak Low Duration Fund - Direct Growth	3,534	-	76	-
Kotak Savings Fund - Direct Plan - Growth	2,39,712	-	196	-
SBI Liquid Fund - Growth - Direct	-	11,563	-	569
SBI Magnum Ultra Short Duration Fund - Direct Growth	1,705	-	135	-
SBI Overnight Fund - Growth - Direct	-	1,361	-	298
UTI Liquid Fund - Direct Plan - Growth	-	5,279	-	352
UTI Live Circular Fund - Direct Plan - Direct	9,420	1,201	529	121
			6,220	6,220

\* Number of units are in absolute numbers.



Aldi Tech Limited (Formerly known as Aldi Techologies Ltd Ltd)																																										
Mainly forming part of the Standalone Financial Statements for the year ended 31 March 2025																																										
All amounts are in 'Lacs of Indian Rupees ('₹), unless otherwise stated.																																										
<b>9. Other Financial Assets</b>																																										
<table border="1"> <thead> <tr> <th>Particulars</th> <th style="text-align: right;">As at 31 March 2025</th> <th style="text-align: right;">As at 31 March 2024</th> </tr> </thead> <tbody> <tr> <td>Non-current</td> <td></td> <td></td> </tr> <tr> <td>    Security Deposit</td> <td></td> <td></td> </tr> <tr> <td>        Unsettled, Unsettled quota*</td> <td style="text-align: right;">800</td> <td style="text-align: right;">1,300</td> </tr> <tr> <td>    Total</td> <td style="text-align: right;">800</td> <td style="text-align: right;">1,300</td> </tr> <tr> <td>Current</td> <td></td> <td></td> </tr> <tr> <td>    Security Deposits - Liabilities created/given</td> <td></td> <td></td> </tr> <tr> <td>        Foreign currency losses - contract receivable</td> <td style="text-align: right;">25</td> <td style="text-align: right;">-</td> </tr> <tr> <td>        Unpaid Advances</td> <td></td> <td></td> </tr> <tr> <td>            Less - Turnaround stocks classified as held for sale (Refer Note 41)</td> <td style="text-align: right;">2,000</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>            Trade Receivable from Related Parties</td> <td style="text-align: right;">12</td> <td style="text-align: right;">4</td> </tr> <tr> <td>            Other Advances</td> <td></td> <td></td> </tr> <tr> <td>            Total</td> <td style="text-align: right;">2,012</td> <td style="text-align: right;">2,004</td> </tr> </tbody> </table>				Particulars	As at 31 March 2025	As at 31 March 2024	Non-current			Security Deposit			Unsettled, Unsettled quota*	800	1,300	Total	800	1,300	Current			Security Deposits - Liabilities created/given			Foreign currency losses - contract receivable	25	-	Unpaid Advances			Less - Turnaround stocks classified as held for sale (Refer Note 41)	2,000	2,000	Trade Receivable from Related Parties	12	4	Other Advances			Total	2,012	2,004
Particulars	As at 31 March 2025	As at 31 March 2024																																								
Non-current																																										
Security Deposit																																										
Unsettled, Unsettled quota*	800	1,300																																								
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Trade Receivable from Related Parties	12	4																																								
Other Advances																																										
Total	2,012	2,004																																								
<p>* Denotes Advances Rs. 800 Lakhs paid under pre-loan advances outstanding position from Tamil Nadu Government and Deutche Ban Corporation Limited (TANBODCO) in relation to submitting documents pertaining to the 2006-2011 period out of recapitalisation of AALDI - As at 31 March 2024 - Available Funds (Refer Note 26(a))</p>																																										



ASX Ref: United Polymer Industries Limited  
Interim financial report of ASX上市公司 - Financial Statements for the year ended 31 March 2024  
and accounts for the year ended 31 March 2023

**T Receivables by Month**

Particulars	As at 31 March 2024	As at 31 March 2023
Receivable from Net Creditors (Trade)	-	1,345
Total	-	1,345

**I Other assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Non-Guaranteed Prepaid Expenses	12	28
Carries	40	28
Prepaid Expenses	51	56
Advances to Suppliers	25	24
Advances to Exporters	-	27
Total	108	139

**J Trade receivables**

Particulars	As at 31 March 2024	As at 31 March 2023
Trade Receivable - Undisputed credit-related goods, Unearned	1,421	1,361
Less: Allowance for Doubtful Credit 100%	(12)	(21)
Trade Receivable - Undisputed credit-related goods, Unearned	1,409	1,340
Trade Receivable - Disputed credit-related goods, Unearned	21	24
Trade Receivable - Disputed credit-related goods, Recoverable	20	21
Trade Receivable - Disputed credit-related goods, Unearned	-	-
Trade Receivable - Disputed credit-related goods, Recoverable	-	-
Trade Receivable - Disputed credit-related goods, Unearned	-	-
Trade Receivable - Disputed credit-related goods, Recoverable	-	-
Total Trade Receivable	1,421	1,340
Less: Turnover in inventories classified as held for sale (Excl. Mkt. Stg.)	-	-
Trade Receivable - Disputed credit-related goods, Recoverable	1,421	1,340
Trade Receivable - Disputed credit-related goods, Unearned	21	24
Total Trade Receivable	1,442	1,364

Trade receivable ageing schedule for 344 p/c written off on 31 March 2024:

Ageing by days (in days) from the date of payment for each in the ageing and 31 March, 2024 as follows:

Particulars	Age Days	Outstanding as at the following periods from the date of payment					
		Up to 90 days	91-180 days	181-360 days	361-540 days	More than 5 years	Total
Undisputed credit receivable							
- Delivered good	4,121	175	116	50	12	30	5,422
- Significant increase in credit risk	-	-	28	208	4	2	291
- Credit impaired	-	-	-	-	-	-	-
Disputed credit receivable							
- Delivered good	-	-	-	-	-	-	-
- Significant increase in credit risk	-	-	-	41	11	8	54
- Credit impaired	-	-	-	-	-	-	-
Total	4,121	175	116	50	12	30	5,424
Less: Allowance for Doubtful Credit 100%	-	-	-	-	-	-	-
Total Trade Receivable	4,121	175	116	50	12	30	5,424

Trade receivable ageing schedule for the year ended as on 31 March, 2023:

Ageing by days (in days) from the date of payment for each in the ageing and 31 March, 2023 as follows:

Particulars	Age Days	Outstanding as at the following periods from the date of payment					
		Up to 90 days	91-180 days	181-360 days	361-540 days	More than 5 years	Total
Undisputed credit receivable							
- Delivered good	1,421	175	116	50	12	30	5,421
- Significant increase in credit risk	12	13	23	20	-	2	54
- Credit impaired	-	-	-	-	-	-	-
Disputed credit receivable							
- Delivered good	-	-	-	-	-	-	-
- Significant increase in credit risk	-	-	28	208	4	2	291
- Credit impaired	-	-	-	-	-	-	-
Total	3,618	175	116	50	12	30	5,409
Less: Expected Credit Loss Allowance	-	-	-	-	-	-	-
Total Trade Receivable	3,618	175	116	50	12	30	5,409

**K Credit period and risk**

The average credit period for the year ended as on 31 March, 2024:

(a) Trade receivable - Delivered credit non-retail banking and are generally on terms ranging from 30 days to 90 days (30 days to 90 days). Ranging from 30 days to 90 days.

(b) Trade receivable - Non-delivered credit banking and are generally on terms ranging from 30 days to 90 days (30 days to 90 days). Ranging from 30 days to 90 days.

Of the trade receivable balance as at 31 March, 2024, 2,157 Lakh Rupees due from two customers having more than 90 days, or the remaining undisputed trade receivable balance.

(c) 91% Credit risk due from one customer having more than 90% of the total undisputed trade receivable balance as at 31 March, 2024.

No trade receivable is due from Directors or other officers of the Company, their family or jointly with any other person, nor are any trade receivable due from firms or private companies respectively in whom any director is a partner, a director or a member.



**Digit Solutions Limited (Formerly known as Allnet Technologies Limited)**  
 Please find below part of the Statutory Financial Statements for the year ended 31 March 2025.  
 All figures are in units of Indian Rupees ('₹') unless otherwise indicated.

#### 10. Estimated Credit Losses:

The Company has used a prudent approach by computing the expected loss (allowance for credit losses) based on a three-year history. The current credit loss and excess balance is Rs. 4,000 lakhs and is shown as a long-term holding information. Based on the assessment of the Company, there is no cash distributed with the date from the release period beyond a credit risk or the value of money as these are managed through the company's management processes and can be recovered or recovered or recovered by the Company. Accordingly, no provision has been computed necessary. Management is of the opinion that the carrying value, based on past experience, reflects collection over a period of a year and expectation of the future cash flow has been taken into account.

#### 11. Inventories (The inventories do not include raw materials, finished goods and work-in-progress)

Particulars	As at 31 March 2025	As at 31 March 2024
Balances at beginning of the year	25	51
Add: Allowance towards Bad debts written off	14	14
Less: Provisions, inventories ageing 18 months written off	(11)	(10)
<b>Balance at end of the year</b>	<b>48</b>	<b>55</b>

#### 12. Cash and cash equivalents:

Particulars	As at 31 March 2025	As at 31 March 2024
(i) Cash on hand*		
(ii) Balance with banks	4,200	1,200
<b>Total</b>	<b>4,200</b>	<b>1,200</b>

\* Entity has cash balance of Rs. 42,000 on 31 March 2025.

#### 13. Bank balances other than cash and cash equivalents:

Particulars	As at 31 March 2025	As at 31 March 2024
Other Bank Balances (including amounts held in foreign currency, etc.)	59	25
<b>Total</b>	<b>59</b>	<b>25</b>

#### 14. Equity share capital:

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of Shares*	% change	Number of Shares*	% change
Authorized				
Equity shares of Rs. 10/- each	2,00,00,000	-2.0%	2,00,45,000	-2.0%
Convertible preference shares of Rs. 10/- each	13,50,000	-1.5%	13,60,000	-1.5%
Issued, authorized and fully paid up				
Equity shares of Rs. 10/- each fully paid up	1,12,18,326	-1.5%	1,12,38,206	-1.5%
	1,12,18,326	-1.5%	1,12,38,206	-1.5%

\* No of shares are in absolute numbers.

(i) There is no change in the number and structure of shares during the current period and in the previous year.

(ii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company by Equity shares of Rs. 10/- each fully paid up.

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of Shares*	% holding	Number of Shares*	% holding
Quasi Corp Limited*	-	-	11,92,912	73.39%
Digital Solutions Limited*	1,12,18,326	73.39%	-	-

\* No of shares are in absolute numbers.

\* Majority of Quasi Corp Limited to Digital Solutions Limited on 31 March 2025 in account of Disengagement of Quasi Corp Limited.

#### 15. Premiums, discounts and reserves related to equity shares:

The Company has issued only one class of equity shares having a face value of Rs.10/- per share. Each share of equity share is entitled to one vote per share. The dividend proposed by the Board of Directors is 10% p.a. subject to the discretion of the shareholders at the ensuing Annual General Meeting, and such dividend shall be as approved by the Board of Directors. In the event of liquidation, the holders of equity shares shall be entitled to receive remaining assets of the Company, after distribution of all preferential accounts, if any. The dividend will be in proportion to the number of equity shares held by the shareholders.

There were no changes in the share capital during the year. Subject to 50% vesting of equity shares issued, is brought down during the last five years immediately preceding 31 March 2025.

#### 16. Shareholding of Promoters:

Promoter Name	31 March 2025		31 March 2024	
	No. of Shares*	% of total Shares	No. of Shares*	% of total Shares
Quasi Corp Limited*	-	0.00%	11,92,912	73.39%
Digital Analytics Limited*	1,12,18,326	73.39%	-	0.00%

\* No of shares are in absolute numbers.

\* Transferred from Quasi Corp Limited to Digital Solutions Limited on 31 March 2025 in account of Disengagement of Quasi Corp Limited.



Allegro Tech Limited (Formerly known as Altor Technologies Limited)  
 Notes forming part of the Standardised Financial Statements for the year ended 31 March 2005  
 All amounts are in Indian Rupees (Rs. 0000 otherwise stated)

**13. Other equity**

Particulars	As at 31 March 2005	As at 31 March 2004
(i) Securities Premium (Refer Note 15.1 below)		
Balance at the beginning of the year	12,018	12,058
Add: Additions made during the year	-	-
Balance at the end of the year	12,018	12,058
(ii) Capital reserve (Refer Note 13.2 above)		
Balance at the beginning of the year	(2,175)	(2,175)
Add: Appropriations during the year	-	-
Balance at the end of the year	(2,175)	(2,175)
(iii) General reserve (Refer Note 13.3 above)		
Balance at the beginning of the year	1,413	1,413
Add: Appropriations during the year	-	-
Balance at the end of the year	1,413	1,413
(iv) Retained earnings (Refer Note 13.4 below)		
Balance at the beginning of the year	1,224	1,229
Less: Dividends (Refer Note 21)	(6,357)	(6,271)
Add: Profit for the year	6,925	6,241
Net: Reconciliation of defined benefit pension plan (Refer Note 13.6)	(182)	(181)
Balance at the end of the year	5,771	5,384
Total	<b>18,500</b>	<b>18,501</b>

**Notes**

- (i) Amounts received on issue of shares in excess of par value that have been classified as equity (the premium on issue).
- (ii) Consists of compensated leave, money on services received, related sub-equity and money owing on business contracts.
- (iii) The dividends accumulation of profit by the Company.
- (iv) Retained earnings comprises of the amounts that can be distributed by the Company as defined under the applicable regulations.

**14. Other financial liabilities**

Particulars	As at 31 March 2005	As at 31 March 2004
Outward		
Claims for Capital Goods*	821	214
Unclaimed dividend	11	24
Income Reserve	489	323
Other payable**	300	475
Total	<b>1,600</b>	<b>992</b>

\*Includes balance of Rs 246 Lakh due to NSGVE vendor unpaid capital invoices (As at 31 March 2004, Rs 3,216)

\*\*including Rs 16.7 Lakh collected from those customers which are invited by the Company to the bank as at 31 March 2005 (Refer Note 21)



Mangal Tech (Formerly known as AlfaTech) (Registration No. 100)

Period Ending 31st March 2005 Annual Financial Statement for the year ended 31 March 2005

(All amounts in Indian Rupees (₹), unless otherwise stated)

**15. Provisions**

Particulars	As at 31 March 2005	As at 31 March 2004
<b>Non-current</b>		
Provision for Group B	528	76
(i.e. Liabilities directly associated with assets classified as held for sale) (Refer Note 2b)	-	29
<b>Total</b>	<b>528</b>	<b>29</b>
<b>Current</b>		
Trade Payables	424	73
Compassion Advances*	348	308
Provision for GST Expenditure (Refer Note 2d)	12	4
Provision for Electricity Board (and other) (Refer Note 2b) (c)	221	221
<b>Total</b>	<b>1,203</b>	<b>620</b>

The amount of compensation payable is presented to you as, since the Company does not have an unconditional right to call amounts for the repayment.

**16. Trade receivables**

Particulars	As at 31 March 2005	As at 31 March 2004
- Other than Acceptances (Refer Note 3b)		
(i) Micro Enterprises and Small Enterprises	55	4
(ii) Others other than Micro Enterprises and Small Enterprises*	2,112	3,702
(iii) Liabilities directly associated with assets classified as held for sale (Refer Note 10)	-	(231)
<b>Total Trade payables</b>	<b>2,228</b>	<b>3,704</b>
* Includes Trade Payable to Banks (Refer Note 27)	187	320

Includes Rs 5 Lakh - Rs 744,000 as at 31 March 2004, having been provided on dues of micro enterprises and small enterprises as per SECMOL ACT, 2004.

Trade payables ageing schedule for the year ended as on 31 March, 2005:

Ageing for trade payable from the due date of payment to 31st of the category as on 31 March, 2005 is as follows:

Particulars	Outstanding for the following periods from due date					
	Not Due	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
(i) MSME	-	53	-	-	-	53
(ii) Others	1,317	255	-	-	-	1,317
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
<b>Total Trade payables</b>	<b>1,317</b>	<b>308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,317</b>

Trade payables ageing schedule for the year ended as on 31 March, 2004:

Ageing for trade payable (excluding Rs 211 Lakh related to liabilities directly associated with assets held for sale) from the due date of payment to 31st of the category as on 31 March 2004 is as follows:

Particulars	Outstanding for the following periods from due date					
	Not Due	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
(i) MSME	-	3	-	-	-	3
(ii) Others	3,024	358	-	-	-	3,382
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
<b>Total Trade payables</b>	<b>3,027</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,385</b>

**17. Other current liabilities**

Particulars	As at 31 March 2005	As at 31 March 2004
Amounts from customers	18	71
Statutory dues payable	420	513
<b>Total</b>	<b>438</b>	<b>584</b>

**18. Current tax liabilities (Net)**

Particulars	As at 31 March 2005	As at 31 March 2004
Provision for Income Tax (VAT) Advance Tax	565	-
<b>Total</b>	<b>565</b>	<b>-</b>



**19 Revenue from operations**

Particulars	For the Year ended 31 March 2005	For the Year ended 31 March 2004
<b>Revenue from Services:</b>		
A. Customer Experience Management (CEM)		
(i) International	5,476	3,314
(ii) Domestic	10,322	8,984
B. Employee Experience management (EEM)		
(i) International	2,967	2,615
(ii) Domestic	3,829	1,651
<b>Total</b>	<b>32,819</b>	<b>31,850</b>

**(i) Disaggregation of revenue**

The above break up presents disaggregated revenue from contracts with customers by nature of the business segments. The Company believes that the disaggregation best depicts revenue flows between domestic and international customers and cash flows are affected by industry, market and other economic factors.

**(ii) Indivisible and Unfilled Revenue**

The Company discloses its rights to consideration in exchange for delivered or partially delivered services. Trade receivables and unfilled revenues are presented net of allowance in the Balance Sheet.

The following table provides information about backlog and unpaid debts from contracts with customers.

Particulars	Year ended 31 March 2005	Year ended 31 March 2004
Receivables which are undrawn, Trade and other receivables	3,124	4,122
Unfilled Revenue	2,329	1,657

\* The amount includes the sum of trade receivables and unfilled revenue which are receivable to latest till 31 March. (Refer Note 5A)

Unfilled Revenue refers to the company's right to consideration for work performed but not billed at the reporting date. Unfilled Revenue are transferred to receivables when Projects become unconditional.

**(iii) Performance obligations and resulting performance obligations**

The remaining performance obligation disclosed provides the amount of the transaction price which is recognized but not yet settled at the end of the reporting period and an estimate of the amount of Gains/losses to recognize these transaction revenue. Applying the method explained in Note 16, Cetech has not disclosed the value of remaining performance obligations (27.14 30.980K) with an original expected duration of one year or less and (i) contracts for which the Company recognizes revenue in the present to which it has the right to invoice for services performed (typically these contracts where missing in the preceding material detail).

**20 Other income**

Particulars	For the Year ended 31 March 2005	For the Year ended 31 March 2004
Dividend Income from Subsidiaries	1,702	3,893
Interest Income		
-on bank deposits	61	3
-on issue of shares	311	28
-on bonds issued by the Group companies	-	41
-others	40	25
Other Income on Disposal of Assets	35	-
Net gain loss arising on Financial Assets (20,450) as % Fair Value through Profit or Loss	35	31
Profit or loss on revaluation of inventories	137	439
Net gain or loss on currency translation and translation	137	925
Profit or loss on sale of assets	-	-
<b>Total</b>	<b>2,816</b>	<b>4,318</b>

\* Amounts less than 1000 are omitted

**21 Employee benefit expenses**

Particulars	For the Year ended 31 March 2005	For the Year ended 31 March 2004
Salaries, wages and bonus	17,772	16,832
Contribution to provident fund/bonus	1,254	1,169
Staff welfare expenses	1,045	943
<b>Total</b>	<b>20,071</b>	<b>18,943</b>

\* During the current year, the Company has reclassified revalued defined benefit obligation from Employee benefits expense to Finance costs as this results in better representation of the costs according to the nature of expense. Pursuant to the change, the Employee benefits expense for year ended 31 March 2005 is lower by Rs 32.10 Lacs. Accordingly, Finance cost is higher by Rs 32.10 Lacs. Prior period figures presented have also been restated.

**22 Finance costs**

Particulars	For the Year ended 31 March 2005	For the Year ended 31 March 2004
Interest expense:		
(i) Interest accrued on lease liability	225	292
(ii) Interest Cost on Deferred Capital Plan*	55	52
(iii) Other interests costs	9	-
<b>Total</b>	<b>389</b>	<b>344</b>

\* During the current year, the Company had reclassified net interest on defined benefit obligation from Employee benefits expense to Finance costs as this results in better representation of the costs according to the nature of expense. Pursuant to the change, the Employee benefits expense for year ended 31 March 2005 is lower by Rs 32.10 Lacs. Accordingly, Finance cost is higher by Rs 32.10 Lacs. Prior period figures presented have also been restated.



**23 Other expenses**

Particulars	For the Year ended 31 March 2023	For the Year ended 31 March 2024
Professional and Consultancy Charges	₹ 180	₹ 796
Travelling and Conveyance	262	23
Power and Fuel	516	489
Rent	20	60
Supplies and Maintenance		
Machinery	1,213	1,314
Others	347	267
Marketing expenses	3	11
Fees, rates and taxes	1	1
Salaries and remunerating employees	196	197
Connectivity and communication cost	879	734
Security charges	20	258
Bank charges	33	23
Allowance for Expected Credit Losses	113	125
Trade Receivables written off	27	100
First Release of allowance for expected credit losses	(27)	(105)
Corporate social responsibility expenditure (Refer note 24)		
Directors' salary fees	42	55
Directors' remuneration	7	1
Miscellaneous expenses	21	16
<b>Total</b>	<b>5,024</b>	<b>6,031</b>

**Details of payment to auditors**

Particulars	For the Year ended 31 March 2023	For the Year ended 31 March 2024
As auditor:		
Audit fees*	54	54
Others*	20	-
In other capacities:		
Certification fees**	1	3
Reimbursement of expenses**	5	4
<b>Total</b>	<b>82</b>	<b>61</b>

\*including taxes

**24 Corporate social responsibility expenditure**

As per Section 135 of the Companies Act, 2013, 2% of the average net profit of the last 3 years as computed under Section 198 of the Act, are as follows:

Particulars	For the Year ended 31 March 2023	For the Year ended 31 March 2024
Gross amount required to be spent by the Company during the year	72	53
Amount spent during the year		
(i) Construction or acquisition of any asset	-	-
(ii) On purpose other than (i) above	106	37
Shortfall at the end of the year	17	41
Total of previous year's shortfall	-	10
Reason for Shortfall (Refer note below)	Pending to other than ongoing projects	Pending to ongoing projects
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year	NA	NA

\*Contribution made to entity to which Directors having significant influence (Refer Note 23(e))

The provisions of Section 135 of the Companies Act, 2013, relating to the mandatory requirement of amount to be spent towards corporate social responsibility is applicable for the Company during the current year based on the audited balance. Accordingly the Company needs to spend at least 2% of its average net profit of the immediately preceding three financial years on corporate social responsibility (CSR) activities. A CSR committee has been formed by the company as per the Act. During the current financial year, the Company has spent an amount of ₹ 80.10 lakhs against current year obligation and ₹ 48.10 lakhs towards previous year obligation brought forward towards various activities as enumerated in the CSR Policy of the Company which covers providing education, health and civic amenities etc. As at 31 March 2024, the Company has an unspent CSR obligation of ₹ 12.10 lakhs. The Company will be transferring such amount to be funded as specified under Schedule VII of the Companies Act 2013, within the timelines specified under the Act.



All-Digi Tech Limited (Formerly known as Wave Technologies Limited) Notes forming part of the Standard Financial Statements for the year ended 31 March 2004 [As approved by the Board of Directors on 15 January 2005]				
21. Number				
<b>21.1 Revenue Expenses</b>				
<b>21.1.1 Recognised in Statement of Profit and Loss</b>				
Particulars	For the Year ended 31 March 2004	For the Year ended 31 March 2003		
Deferred Tax:				
Paid during the current year	1,024	1,029		
Refund of tax	(1,024)	(1,029)		
Refund Tax:				
In Arrears at the current year	128	200		
Total Income Tax expense recognised in statement of profit and loss	128	200	1,340	
The Company has availed its TPD deduction under Section 10(14) of Income Tax Act, 1961 & subject of dividend income received from its wholly owned subsidiary, All-Digi Tech India Inc. (Subject to a limit of Rs. 1,000/- and Rs. 3,000/- Lakh during the year ended 31 March 2003 and 31 March 2004 respectively). Consequently, the Company claimed a tax credit of 10% of the income in current tax expense which aggregated to Rs. 204/- for the year ended 31 March 2003 and Rs. 200/- during the year ended 31 March 2004 respectively.				
<b>21.1.2 Recognised in Other Comprehensive Income</b>				
Particulars	For the Year ended 31 March 2004	For the Year ended 31 March 2003		
Deferred Tax:				
Reversal of the deferred asset recognised in profit or loss	61	2		
Total Income tax recognised in other comprehensive income	61	2		
The value of the income tax recognised in other comprehensive income includes that will not be reflected in profit or loss.				
<b>21.1.3 Recognition of Impairment</b>				
The major components of fair values and the reconciliation of the reported fair values based on the domestic ATC shareholding of the Company at 23.12%. The Company operates two schemes, A) 100% A majority of income tax expense applicable to acquired profit or loss before tax at the statutory income tax rate in respect of income for the year 100% ATC shareholding.				
Particulars	For the Year ended 31 March 2004	For the Year ended 31 March 2003		
Profit making	2,083	1,217		
Losses in 2003 due to tax	(2,175)	(2,116)		
Computed expense on expense	4,208	3,333		
Impact of Capital Investment in 2003 due to tax	(100)	(104)		
Impact of Re-valuation	83	1		
Impact of Special Reserves	(47)	(59)		
Profit from Sale of I.T. Consulting profit centre division	0%	(5)		
Profit from Sale of I.T. Consulting profit centre division	0%	(5)		
Deferred Tax on impairment of 14.10	35	35		
Others	11	15		
Total Income Tax expense recognised in the statement of profit and loss	2,063	1,840		
<b>21.2 Deferred Tax Liabilities</b>				
The following is the analysis of the net deferred tax asset position as presented in the financial statements				
Particulars	For the Year ended 31 March 2004	For the Year ended 31 March 2003		
Deferred tax assets:				
Less: Deferred Tax Liability	1,691	1,044		
Deferred tax asset (net)	(384)	(541)		
Identified in the deferred tax balance:	725	800		
Particulars	For the Year ended 31 March 2004			
Particulars	Opening Balances	Recognised in Profit or Loss	Recognised in Other Comprehensive Income	Closing Balances
Depreciation on Projects, Plant and Equipment	355	10	-	405
Employee Benefit Expenses	318	(42)	61	327
Provision for Employee Benefit - Tax or Financial Assets	147	23	-	170
Trade receivable at fair value	(56)	12	-	(50)
Impact on accrual of Finance Liabilities	99	(35)	-	512
Fair valuation adjustments - Financial Assets	(79)	(26)	-	(105)
Provision for Impairment of Intangible Asset under development	26	(16)	-	10
Deferred Tax Asset (Liabilities)	383	(138)	61	325
Particulars	For the Year ended 31 March 2003			
Particulars	Opening Balances	Recognised in Profit or Loss	Recognised in Other Comprehensive Income	Closing Balances
Depreciation on Property, Plant and Equipment	415	(25)	-	385
Employee benefit Expenses	214	40	21	153
Provision for Financial Credit Loss on Financial Assets	52	45	-	40
Impact on accrual of Trade Receivable	(880)	34	-	(846)
Impact on accrual of Trade Payables	839	12.01	-	827
Fair valuation adjustments - Financial Assets	(56)	4	-	52
Provision for Impairment of Intangible Assets under development	26	-	-	10
Deferred Tax Asset (Liabilities)	897	(35)	25	862



Adopted by the Board of Directors of Adtec Technologies Limited  
Notes forming part of the Standardised Financial Statement for the year ended 31 March 2005  
All amounts are in Lakh of Indian Rupees (₹) unless otherwise stated

#### 23.1 Assets

##### (a) Company's equity in Buildings and Consists

###### (i) Rights of Use Assets (ROU)

The following is the change in the carrying value of right of use assets outstanding at year ended:

Particulars	Category of ROU Assets		Total
	Subsidiary	Consolidated	
Balance as at 01 April 2004	3,663	739	3,442
Additions*	453	-	453
Deletions*	(150)	-	(150)
Depreciation	(1,403)	(229)	(1,632)
Balance as at 31 March 2004	2,158	-	2,158
Balance as at 01 April 2005	2,158	-	2,158
Additions*	1,447	173	1,620
Deletions*	(229)	-	(229)
Depreciation*	(1,488)	173	(1,685)
Balance as at 31 March 2005	1,888	-	1,888

\*Net of adjustments on account of modifications / remeasurements.

The aggregate depreciation expense of ROU assets is included under depreciation and amortisation expense in the Statement of Profit and Loss.

#### 24. Leases Liabilities

The following is the movement in lease liabilities outstanding at year ended:

Particulars	Building	Computer	Total
Balance as at 01 April 2004	5,163	237	5,300
Additions*	453	-	453
Finance cost incurred during the year	292	10	302
Deletions*	(152)	-	(152)
Payment of lease liability	(1,561)	(22)	(1,583)
Balance as at 31 March 2004	2,374	-	2,374
Balance as at 01 April 2005	2,374	-	2,374
Additions*	1,401	11	1,412
Finance cost incurred during the year	218	3	221
Deletions*	(297)	-	(297)
Payment of lease liability	(1,897)	(16)	(1,913)
Balance as at 31 March 2005	2,007	-	2,007

\*Net of adjustments on account of modifications / remeasurements.

The following is the movement of current and non-current lease liabilities:

Particulars	As at 31 March 2004	As at 31 March 2005
Non-current lease liabilities	369	1,162
Current lease liabilities	1,361	1,131

#### (b) Assets recorded in profit and loss account

Particulars	For the Year ended 31 March 2005	For the Year ended 31 March 2004
Depreciation Expenses	1,861	1,682
Finance Cost on lease liability	229	262

#### (c) The table below provides details regarding the contract value of lease liabilities on an undiscounted basis

Particulars	As at 31 March 2005	As at 31 March 2004
Not later than 1 year	1,362	1,258
Later than 1 year and not up to three years	621	372
Later than 3 years	-	-

Note: The Company does not face a significant liquidity risk with respect to its lease liabilities as the contract terms are sufficient to meet the obligations related to lease facilities as and when they fall due.



**27. Related party relationships**

**A. Names of related parties and related party relationships**

Terms of Relationship	Names of the related party
Holding Company	Digitec Solutions Limited
Police Subordinates	Milan Computer Private Limited Pheonix Technologies Private Limited NITechCorp. Inc. MonstarCorp India Private Limited Quanta Philippines Corp. Quanta Corp Lanka (Private) Limited Quanta Corp Nederland Sodali Schenck LLC Quanta International Services Private Limited (formerly known as Golden Star Facilities And Services Private Limited) Quanta Global (Malaysia) Sdn. Bhd. Smarc Security Systems (M) Sdn Bhd Futura Smart Infrastructure Private Limited Vadeng Devam Services Private Limited
Related parties where control is lost: Additional to (a)(ii) owned	Allegro Technologies Inc., USA Allegro Tech Manila Inc., Philippines
Entity in which key management personnel have significant influence	Quanta Corp Limited Quanta Philippines Limited Quanta Foundation Quanta Foundation
Key management personnel	Mr. Koenraad Deconinck Mr. Senthil Mohan (From 20 September 2020) Mr. Venkateswaran (From 25 October 2021) Mr. Venkateswaran (From 27 March 2023) Ms. Shreya Srivastava (From 14 May 2023)
Directors	Mr. Ajit Jangid (Chairman) Mr. George Aswathadas Mr. Alphonse Chakrapanyan Ms. Lakshmi Seetharam Mr. Gururaj Krishnamoorthy (From 14 May 2023) Mr. Kamal Pal Singh (From 4 May 2023) Mr. Gururaj Krishnamoorthy (From 14 May 2023) Mr. Ravindra Kumar (From 4 May 2023) Mr. Sankar Ravikumar (From 14 May 2023)

\* Related Party relationships are as decided by the Management.

**B. Transactions with named parties**

Particulars	For the year ended 31 March 2020	For the year ended 31 March 2021
Interest from services billable		
Allegro Tech Inc., USA	7,781	6,412
Allegro Tech Manila Inc., Philippines	0	-
Pheonix Technologies Private Limited	-	-
MF Exchange US, Inc.	275	1,279
MonstarCorp India Private Limited	0	3
ODG Services India P. Ltd.	-	19
Quanta Philippines Corp.	6	5
Quanta Corp Lanka (Private) Limited	4	5
Quanta Corp Limited	291	345
QuantaGlobal (Malaysia) Sdn. Bhd.	4	2
Interest income		
Allegro Tech Inc., USA	-	30
MF Exchange US, Inc.	-	11
Quanta Philippines Corp.	-	-
QuantaGlobal (Malaysia) Sdn. Bhd.	-	-



A. M. Tech Limited (Formerly known as Aman Technologies Limited)  
 Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakh of Indian Rupees ('₹), unless otherwise stated)

**2) Related party transactions (continued)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Expense incurred for recruitment/professional/consulting/security/AMC etc.		
Monster Com (India) Private Limited		3
Quosa Corp L.P. 9.80	89	57
Quosa Corp Management Supply Services LLC	127	35
Telco - Security Services India Private Limited	28	275
Cost of Assets		
Quosa Corp L.P. 9.80	17	16
Dividend paid to Holding company		
Quosa Corp L.P. 9.80	5,032	4,266
Dividend from wholly owned subsidiary company		
Alldigi Tech Manila, Philippines	1,783	3,913
Reimbursement of expenses incurred by the company		
Quosa Corp Limited	-	36
Recovery made by the company towards facilities cost		
Alldigi Tech Inc., USA	11	5
MF Exchange US Inc	210	184
Payments received (Refund received) towards Corporate Social Responsibility Expenses		
Carwarks Foundation	47	(5)
Quosa Foundation	67	42
Remuneration and other benefits*		
Chief Executive officer	29	172
Chief Financial Officer	46	58
Company Secretary	24	18
Other than wholly-owned	28	33

\*Amounts in lakhs of Indian rupees

† Capital & Other subsidiary accounts for the year ended 31 March 2024

‡ Transactions reported for the year ended 31 March 2024



Aldig Tech Limited [Formerly known as Aldig Technologies Limited]  
 Notes forming part of the Standalone Financial statements for the year ended 31 March 2024  
 All amounts are in Lakhs of Indian Rupee ('₹') unless otherwise stated.

27 Related party transactions (continued)

C. Balances with related parties

Particulars	For the Year ended 31 March 2024	For the Year ended 31 March 2023
<b>Investments in equity interest in subsidiary</b>		
Aldig Tech Inc., USA	1,214	1,214
Aldig Tech Manila Inc., Philippines	1,000	1,000
<b>Trade receivable</b>		
Aldig Tech Inc., USA	539	519
MF Orange US, Inc.	421	127
Manav Corp (USA) Private Limited	0	1
Quda (Philippines) Corp	-	1
Quda Data (Malaysia) Private Limited	2	-
Quda Corp Limited	57	108
Outsourced (Malaysia) Sdn. Bhd.	-	1
Trade Payable		
MF Orange US, Inc.	-	7
Devis Corp Limited	196	292
Quda Corp. Malaysia Supply Services LLC	85	-
Temer Security Services (India) Private Limited	36	12
Balances payable to KMP	-	18
Dividends received from subsidiary	21	10
<b>Other financial assets - receivable</b>		
Other financial assets		
Aldig Tech Inc., USA	214	157
Aldig Tech Manila Inc., Philippines	4	-
Devis Corp Limited	-	-
MF Orange US, Inc.	-	-
Quda (Philippines) Corp	127	108
Quda Corp Limited	-	2
Quda International Services Private Limited, formerly Golden Star Facilities And Services Pte Ltd (Pte)	10	19
Quda (Malaysia) Sdn. Bhd.	-	-
Quda Corp Limited (Private) Limited	-	-
Waging Cellular Services Private Limited (waged)	-	-
Other financial assets - receivable		
Aldig Tech Inc., USA	-	24
MF Orange US, Inc.	13	11
Quda (Philippines) Corp	-	-
Outsourced (Malaysia) Sdn. Bhd.	-	-
Other financial liabilities		
MF Orange US, Inc.	-	23
Quda Corp Limited	280	270
Quda Corp. Malaysia Supply Services LLC	8	-
Temer Security Services (India) Private Limited	39	14

\* Amount less than a lakh rupees

\*\* Devis is also a fellow subsidiary effective from 01 April 2024. Transactions reported are upto 31 March 2024.



**27 Related party transactions (continued)**

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Investments made in subsidiaries		
Allegro Tech Inc., USA	1,214	1,214
Allegro Tech Manila Inc., Philippines	1,023	1,000

**Related.**

- (i) The Company accounts for costs incurred by it on behalf of the Related Parties based on the actual invoices / direct notes issued and accounted for confirmed by such related parties. The Related Parties have contributed to the Management fees as of 31 March 2025 and 31 March 2024, there are no further amounts payable to / receivable from them, other than as disclosed above. The Company incurs certain costs on behalf of other companies in the group. These costs have been accounted/recovered from the group companies on a basis mutually agreed with the group companies.
- (ii) Retirement and other costs to pension plan employee benefits. As the gravity and compensated absences are determined for all the employees in aggregate, the post-employment benefits and other long-term benefit resulting in key management personnel cannot be apportioned individually.
- (iii) The remuneration payable to key management personnel is determined by the nomination and remuneration committee having regard to the performance of functions and market trends.
- (iv) All transactions with related parties are placed at arms length basis. The amounts outstanding are unsecured and will be settled in due course of time subject to receipt of amounts due to a due from related parties that have been remitted or otherwise provided during the year.

**28 Earnings per equity share**

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Profit after tax considered as numerator for calculating basic and diluted earnings per share	6,925	6,527
Weighted average number of equity shares for the purpose of calculating Basic & Diluted EPS	1,51,35,324	1,52,76,325
Nominal value of equity shares (in ₹)	40	40
Basic EPS (in ₹)	45.44	43.54
Diluted EPS (in ₹)	45.44	43.54

**29 Contingent liabilities and commitments**

(i) Contingent liability

Claims against the Company not acknowledged as debt  
 (i) Legal litigations

Interest upto Rs 265.37 lakhs

The company has filed appeals before the relevant authorities as on the date of financial statements. Based on its management's assessment, the Company is confident that amounts will be payable by the Company in the legal and expects that the outcome of the proposed appeal to be favorable to the Company.

(ii) Other matters

In January 2021, the Company had received a demand from the Tyre, Radial, Generator and Distribution Committee (Case No. CTMCEB/2021) for an amount of ₹ 10.81 lakhs towards differential amount of the per annum sum remonetization on the M&A valuation applicable to the Committee and retrospective effect from June 2003 till June 2021. The Company had filed a writ with Honorable High Court of Madras seeking relief from the demand. During the relevant year, the Honorable High Court of Madras issued an order dated 12 January 2022 directed the Company to approach the Electricity Regulatory Commission to get the grievance redressed and instructed the Committee to conclude the claim in line with applicable provisions laid down by the Commission in due rights. While the procedure approach as directed by the Honorable High Court was in progress, the company received demand notice from the CTMCEB dated 26th March 2022 for the above claimed and additional amount for the period from July 2003 to July 2010 amounting to ₹ 11.2 lakhs along with Demand Payment Schedule (DPS), on the principal amounts pertaining to the period June 2003 to July 2010 and was demanded to be settled within the stipulated time frame, failing which the liability was increased to be discontinued. The Company proposed K. Jayalakshmi as a representative under power of attorney authority granted with the legal documents in the matter presented to the Honorable High Court. The Company made payment towards principal amount of ₹ 21.1 Lakh. The DPS amounting to ₹ 67.1 lakh has been considered by the Company as contingent liability. ₹ 66.60 in management's assessment is an estimate of future increased by the management, company is confident that the demand raised will not be payable by the company and to note that the outcome of the appeal is yet to be made will be favorable to the company.

(ii) Commitments

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Capital commitment (not yet convertible) - Estimated amount of capital committed (approximate) 10.00 Lakhs	339	33

**30 Disclosure required under Section 22 of the Micro, Small and Medium Enterprise Development Act, 2006**

Particulars*	2024-2025	2023-2024
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	250	0
(ii) Interest due thereon remaining unpaid to any supplier as on the end of the accounting year	9	-
(iii) The amount of interest paid along with the amount of the payment made to the supplier beyond the stipulated day	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such time when the interest dues as above are	-	-

\* Due to Micro and Small Enterprises have been categorized to the extent such persons have been identified on the basis of information collected by the Management.



**Digitel Tech Limited (Formerly known as A Tech Technologies Limited)**  
 Extract forming part of the Standalone Financial Statements for the year ended 31 March 2024  
 All amounts are in units of Indian Rupees ('), unless otherwise stated

#### 31 Employee Benefits

##### a) Defined Contribution plans

The Company makes Provident and Pension Fund contributions, which is a defined contribution plan for qualifying employees. Additionally, the Company also provides, to covered employees, benefits through the Employee Stock Purchase Scheme ('ESPS'). The Company is required to contribute a specified percentage of employee's basic to fund the benefits. The contributions payable to these plans by the Company are as indicated in the table of the scheme.

##### b) Expenses recognised

Particulars	For the Year ended 31 March 2023	For the Year ended 31 March 2024
Included under "Profit/(Loss) in Profit and other Results"		
Contribution to Employee ESPP Scheme	195	191
Contribution to pension and other funds	105	86

##### c) Defined Benefit Plans:

The Company offers voluntary (Refer Note 21, Employees Benefits Extract) to its post employment benefit to qualifying employees and operates a gratuity plan. The benefit payable is calculated as per the Payment of Gratuity Act, 1972 and the benefit will begin upon completion of ten years of continuous service and shall not be available to employees on termination or termination of employment. In case of early retirement, the gratuity is payable irrespective of vesting. The Company's obligation creates an intangible liability as defined hereinabove.

##### Description of Risk Measures:

Valuation of the performance of certain risks like risk of inflation, interest rates, exchange rates, and other regulatory, forecasts which may vary over time. Thus, the Company is exposed to various risks in managing its above gratuity benefit which are as follows:

**i) Interest Rate Risk:** The plan increases the Company to the risk of cash inflow rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will also result in an increase in the value of the liability (as shown in financial statement).

**ii) Investment Risk:** The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.

**iii) Salary Escalation Risk:** The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants at 4% per annum. An increase of salary is likely to plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.

**iv) Demographic Risk:** The Company has used certain mortality and attrition statistics in valuation of the liability. The Company is subjected to the risk of actual experience turning out to be very different to the assumptions.

**v) Liquidity Risk:** The risk that the Company is not able to meet the payment of cash flows. This may arise due to non availability of enough cashflow to meet the liability or having of liquid assets as being sold or used.

In respect of the plan, the most relevant valuation of the present value of the defined benefit obligation was carried on as of 31 March 2024. The present value of the defined benefit obligation and the related current service cost and past service cost were measured using the projected service cost method.

The following table sets out the funded status of the Group Plan and the information required in the financial statement:

Particulars	Year ended 31 March 2023	Year ended 31 March 2024
<b>Change in present value of defined benefit obligations</b>		
Present value of defined benefit obligation at the beginning of the year	124	94
Interest cost	6	6
Current service cost	106	118
Past service cost	-	-
Benefit paid	(100)	(100)
Accrued (paid)	25	25
Present value of defined benefit obligation at the end of the year	1,102	849
<b>Changes in plan assets</b>		
Fair value of plan assets at the beginning of the year	86	144
Credited return	6	10
Contribution by the Company	25	10
Benefits paid and charges deducted	(100)	(100)
Accrued gains	-	-
Fair value of plan assets at the end of the year	10	90
<b>Net defined benefit obligations/(asset)</b>		
Plan assets	96	849
Defined benefit obligations	524	147
Covered	426	23



**Aldig Tech Limited formerly known as Alltec Technologies Limited**  
 Report for the year ended 31 March 2021  
 (All amounts are in Lakh of Indian Rupee (₹), unless otherwise stated)

Particulars	For the Year ended 31 March 2020	For the Year ended 31 March 2021
<b>Amount recognised in profit or loss</b>		
Gains/(Losses) on:		
Revaluation of assets	104	133
Interest paid	-	-
Dividend paid	84	101
Expected loss in impaired assets	20	110
Administrative Expenses	-	4
Total amount recognised in profit or loss	194	84
<b>Amount recognised in other comprehensive income</b>		
Retirement benefit liability arising in external compensation	243	41
Total amount recognised in other comprehensive income	243	41
Particulars	Year Ended 31 March 2020	Year ended 31 March 2021

**Employee Benefit Accruals**

(i) Standard rate and expected return on plan assets	5.30%	6.91%
(ii) Long term rate of compensation increase	5.30%	5.00%
(iii) Allowance		
Employees with service up to 5 years as at valuation date	21.72%	26.00%
Employees with service more than 5 years as at valuation date	15.12%	15.50%

a. The estimate of rate of escalation & salary increases in general inflation basis - no account inflation, cost of living, promotion and other relevant factors, including supply and demand in the employment market.

b. The discount rate is based on the prevailing market yields of similar government securities as at the valuation date due to the estimated risk of the obligations.

c. Allowance computed by management's estimate based on the participation of employees towards the Company's pension fund.

**Key Assumptions**

The significant assumptions for the determination of the defined benefit obligation are the salary rate, deposit rate and the long-term rate of compensation increase. The estimate of the defined benefit liability is sensitive to these assumptions. It is assumed that the active members of the scheme will experience no service increase in accordance with the Indian Account Laws, Ministry (GSR 144) (Mysore) Table 7 by applying 10% surcharge, the effects of changes in these assumptions on the defined benefit liability.

31 March 2020	Addition Rate		Discount Rate		Future Salary Increases	
	Increase	Decrease	Increase	Decrease	Increase	Decrease
Sensitivity Level	1%	-1%	1%	-1%	1%	-1%
Impact on defined benefit obligation	62	2	(24)	31	20	(19)
31 March 2021						
Sensitivity Level	1%	-1%	1%	-1%	1%	-1%
Impact on defined benefit obligation	19	(17)	(26)	10	101	(95)

**Other Information**

Estimated contribution to post-employment benefit plan for the year ending 31 March 2021 is Rs. 425.00k. The weighted average duration of the defined benefit obligation is 2 years (31 March 2020: 8 years).

Expected cash payments for the 15 years after the interest end date is as follows:

Particulars	1 year	20 years	8-10 years	More than 10 years	Total
31 March 2020					
Defined benefit obligation	101	102	171	24	1,300
31 March 2021					
Defined benefit obligation	132	110	251	1,088	2,300

**(d) Compensation Obligation**

Particulars	For the Year ended 31 March 2020	For the Year ended 31 March 2021
(i) Included under 'Salaries and Bonus'**	38	80
* Net of encashments		
Particulars	As at 31 March 2020	As at 31 March 2021
(i) Net asset / liability arising from the balance sheet	268	268
Commitment portion of the above	268	268
Net - current portion of the above	-	-

\*The amount of accumulated absence provision is deducted as current, since the Company does not have an unutilised right to date utilised for the absence.

The key assumptions used in the computation of provision for compensated absences are as given below:

Particulars	2020-2021	2021-2022
Discount Rate (% p.a)	5.50%	6.00%
Future Salary Increase (% p.a)	5.00%	5.00%



**AMGTECH Limited (Formerly known as Allure Technologies Limited)**  
 Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakhs of Indian Rupees ('₹') unless otherwise stated)

**32 Sale of Labour Law Compliance (LLC) Division and Transfer of certain customer contracts pertaining to payroll compliance business**

On 26 February 2024, the Board of Directors of the Company approved the sale of its Labour Law Compliance (LLC) Division of Employee Experience Management (EEM) segment on a going concern basis by way of stamp sale, subject to closing adjustments as defined in Business Transfer Agreement (BTA) dated 08 February 2024. During the year ended 31 March 2025, the Company has completed the sale of its LLC division on 30 April 2024 for a net sales consideration of ₹ 2,214 Lakhs with net assets transferred aggregating to ₹ 417 Lakhs. The gain of ₹ 1,798 Lakhs (net of expenditure incurred wholly and exclusively in connection with this sale of ₹ 46 Lakhs) is presented under exceptional item for the year ended 31 March 2025.

During the current year, the company has made a provision of ₹ 30 Lakhs towards indemnification of liability arising on account of non-collection of trade receivables and related revenue as at 31 March 2025 in accordance with the said BTA. The part of ₹ 2,609 Lakhs (net of expenditure incurred wholly and exclusively in connection with the sale of ₹ 46 Lakhs) is presented under exceptional item for the year ended 31 March 2025.

The details of operations related to LLC business is as follows:

S. No.	Particulars	For the Year ended	
		31 March 2025	31 March 2024
1	Total Income	204	2,904
2	Total Expenses	142	2,001
3	Profit before tax (1-2)	62	903
4	Tax expense	-	109
5	Profit after tax (3-4)	62	893

The Company has transferred certain customer contracts pertaining to payroll compliance business to the buyer to whom the LLC business was transferred during the nine months ended 31 December 2024, pursuant to the request of these customers in order to avail all their statutory compliance services with one service provider. Accordingly, the gain on such transfer of ₹ 21 Lakhs has been disclosed under exceptional item for the year ended 31 March 2025.

Accordingly, the total gain of ₹ 1,798 Lakhs has been presented under exceptional item for the year ended 31 March 2025.

**Information of assets and associated liabilities classified as held for sale**

Consequently, the closing conditions were met on 30 April 2024 and the transfer was effective from that day. Accordingly, the assets and liabilities of the LLC business have been classified as held for sale as at March 31, 2025.

Particulars	As at 31 March 2025
<b>Non-Current Assets</b>	
Property, plant and equipment	8
<b>Current assets</b>	
Trade receivables	503
Other financial assets	150
<b>Total assets classified as held for sale</b>	<b>651</b>
<b>Non-current Liabilities</b>	
Provisions	29
<b>Current Liabilities</b>	
Trade payables	221
<b>Liabilities directly associated with assets classified as held for sale</b>	<b>250</b>



## 39 Ratios

The following are analytical ratios for the year ended 31 March 2023 and 31 March 2024.

Parameter	Measurement	Description	31 March 2023	31 March 2024	Variance	Rationale
Current Ratio	Current assets	Current liabilities	2.5	2.9	+7%	
Debt – Equity Ratio	Total Debt (including lease liabilities) <sup>1</sup>	Shareholder's equity	1.1	0.6	-45%	
Debt Service Coverage Ratio	Earnings available for debt service <sup>11</sup>	Debt Service <sup>12</sup>	5.0	5.1	+2%	
Return on Equity (ROE)	Net Profit after taxes	Average Shareholder's equity <sup>13</sup>	26%	26%	+%	
Trade receivable turnover ratio	Revenue	Average Trade Receivable <sup>14</sup>	6.8	7.1	+4%	
Trade Payables turnover ratio	Purchased Goods and Services	Average Trade Payables <sup>15</sup>	9.3	7.1	-21%	
Net Capital Turnover ratio	Revenue	Working Capital <sup>16</sup>	2.4	2.5	+4%	
Net Profit Margin	Net Profit	Revenue	21%	21%	+%	
Return on Capital Employed (ROCE)	Earnings before interest and taxes	Capital Employed <sup>17</sup>	43%	39%	-10%	
Return on Investment (ROI)	Income generated on investment <sup>18</sup>	Average Net Assets <sup>19</sup>	26	21	-19%	Refer Note 1

<sup>1</sup> Total debts for the year ended 31 March 2023 and 31 March 2024 comprising of Lease liabilities etc.<sup>11</sup> Components of Net Profit after tax + Net cash operating expenses + Depreciation & Amortisation less loss on sale of Assets owned etc.<sup>12</sup> Debt Service comprises of Rent payments, HWNL payments and repayments of borrowings<sup>13</sup> Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities<sup>14</sup> ITR = 2024 generated net earnings + Interest + 2024 cash deposits + Major long-term investments / 2<sup>15</sup> ITR = Average Trade receivable = Average of 2024/2023 in method/cheque, margin money and other bank deposits.<sup>16</sup> Working capital = account of the following ratios<sup>17</sup> ROCE = Return on Capital Employed

Digital Tech Limited (Formerly known as Allnet Technologies Limited)  
 Date Issuing date of the Standardized Financial Statement for the year ended 31 March 2024  
 M/s Deloitte in India or Ascert - Regd. No. 04915 M/s/MS dated

#### 34. Financial Instruments

##### 34.1 Capital Management

The Company manages capital risk in year to maximize shareholders' profit by managing portfolio and capital structure. For the purpose of the Company's capital management, capital includes equity share Capital and Other Equity and Debt includes Borrowings and Other Financial Liabilities and Cash and bank balances. The Company monitors capital on the basis of the following gearing ratio. There is no change in the overall capital management strategy of the Company compared to last year.

##### Gearing Ratio

Particulars	As at 31 March 2023	As at 31 March 2024
Borrowings		
- Debt and Bank Balances		
- Net debt over and above ₹ 1,000 Cr in book balance (A)	(1,236)	(1,616)
Total Equity (B)		
- Net Debt to equity ratio (A/B)	1.96%	1.63%
	-%	%

##### 34.2 Categories of Financial Instruments

The carrying value of the financial instruments by categories as on 31 March 2023 and 31 March 2024 is as follows:

Particulars	Carrying Value		Fair Value	
	As at 31 March 2023	As at 31 March 2024	As at 31 March 2023	As at 31 March 2024
<b>(i) Financial Assets</b>				
Measured at fair value through P&L				
- Current Liabilities				
- Other financial assets	₹ 271	5,073	₹ 273	5,623
Measured at amortized cost				
- Cash and Bank Balances	₹ 260	5,299	4,299	1,520
- Other Receivables	36	26	36	26
- Trade receivable	5,124	4,520	5,124	4,323
- Other financial assets	3,652	3,124	3,652	3,024
	<b>21,867</b>	<b>49,349</b>	<b>21,860</b>	<b>19,944</b>
<b>(ii) Financial Liabilities</b>				
Measured at amortized cost				
- Trade Payables	7,275	5,154	2,275	3,154
- Other Liabilities	2,897	2,534	2,087	2,324
Other Financial Liabilities	1,524	860	1,524	860
	<b>11,696</b>	<b>8,548</b>	<b>5,886</b>	<b>6,338</b>

Investment in subsidiaries carried at cost, also appearing as financial asset in the table above being investment in subsidiary and associate accounted under AS 27, Business Financial Statements and is remeasured under Ind AS 109.

The management reviewed the fair value of cash and cash equivalents, trade receivables, loans, borrowings, trade payables and other current financial assets and liabilities separately due to varying terms of cash flow and the short-term maturities of these instruments.

The fair value of the financial assets and liabilities is adjusted at the amount at which the instruments could be exchanged in a current transaction given existing prices, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values of financial assets and liabilities:

[i] Long-term financial assets and liabilities are estimated by the Company based on estimates such as internal rates, specific country risk factors, individual terms and characteristics of the receivables.

[ii] The fair value of unquoted instruments, loans from SBI and other financial liabilities as well as other non-current financial liabilities are estimated by discounting future cash flows using quarterly 1-3% risk free rates, credit risk and term premium adjustments. In addition to being subjected to a reasonably possible change in the forecast cash flows or discount rates, the fair value of the unquoted instruments is also sensitive to a reasonably possible change in the growth rates. The auditor requests management to use reasonable inputs in the model, as after the significant unobservable results are disclosed in the notes below. Management regularly considers a range of reasonably possible alternatives for those significant unobservable inputs and determine their impact on the total fair value.



Mitig Tech Limited (Formerly known as Mitig Technologies Limited)  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2020  
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**Fair Value Hierarchy:**

Level 1 - Quoted prices (freely available) in active markets for identical assets or liabilities.

Level 2 - Quoted prices of similar assets included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 - Inputs for the assets' fair value that are not quoted or observable markets from independent sources.

There were no items off balance sheet or financial liabilities which were valued at the date as of 31 March 2020 and 31 March 2019.

**34.3 Financial Risk Management Framework:**

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company averages losses of not exceeding 2% in its investment through profit and loss reports which analyse exposure by depth and magnitude of risk. The Company's primary focus is to manage interest rate risk, credit risk and market risk (including interest rate risk and other price risk). The Company's primary risk management function is to manage potential adverse effects of market risk on its financial performance. The Company's risk management committee and policies and procedures are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and compliance with the same. Risk assessment and management policies and practices are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the Audit Committee are responsible for overseeing the Company's risk management and management policies and practices.

**(a) Liquidity Risk Management:**

Liquidity risk refers to the risk that the Company cannot meet its financial obligations as they become due. The Company manages its liquidity risk by investing in term deposits, T-Bills and short term equity to meet its liquidity when due under strict and agreed constraints, without incurring unacceptable losses of 5% to the Company's reputation. The Company maintains adequate reserves and banking facilities, and continuously monitors the liquidity and capital cash flows by matching investing profiles of Financial Assets and Investment Holdings in accordance with the approved risk management policy of the Company periodically. The Company believes that the existing capital (including banking funds, 31 March 2020) and its cash flow generated is sufficient to meet its short and medium term requirements.

**Liquidity and Interest Rate Tables:**

The following tables detail the Company's remaining contractual maturity for its non-current financial liabilities with agreed repayment periods. The tables include both variable and principal cash flows.

To the extent the interest rates are floating rates, an undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Company may be required to vary.

Particulars	Loan Type 1 year	1 to 3 years	3 years and above	Total
31 March 2020				-
Interest bearing	1,267	70	-	2,307
Non-interest bearing	2,649	-	-	2,649
<b>Total</b>	<b>3,916</b>	<b>70</b>	<b>-</b>	<b>3,986</b>
31 March 2019				-
Interest bearing	114	1,152	-	2,112
Non-interest bearing	8,316	-	-	8,316
<b>Total</b>	<b>8,430</b>	<b>1,152</b>	<b>-</b>	<b>8,430</b>
Provision Lease receivable				

The following tables detail the Company's remaining contractual maturity for its non-current financial Assets with agreed repayment periods. The Company does not hold any derivative financial instruments.

Particulars	1 month to 1 year	1 to 3 years	3 years and above	Total
31 March 2020				-
Interest bearing	49	-	-	49
Non-interest bearing	20,226	500	-	21,726
<b>Total</b>	<b>20,275</b>	<b>500</b>	<b>-</b>	<b>21,726</b>
31 March 2019				-
Interest bearing	23	-	-	23
Non-interest bearing	11,713	1,206	-	13,929
<b>Total</b>	<b>11,736</b>	<b>1,206</b>	<b>-</b>	<b>13,929</b>

**(b) Credit Risk:**

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to settle its contractual obligations. Credit risk is comprised of both the likelihood of default and the risk of impairment of receivables as well as concentration of risk. Financial instruments that are subject to concentration of credit risk principally consist of trade receivable, cash and cash equivalents, bank deposits and other financial assets. None of the other financial instruments of the Company result in material concentration of credit risk. Credit risk is mitigated by entering agreements and creditworthiness of customers on a worldwide basis to whom the company can grant with offering necessary approvals for credit.

The carrying amount of the financial assets recorded in these financial statements pursuant to loans, receivables, the maximum exposure to credit risk.

Trade receivable: The Company's exposure to credit risk is influenced mainly by the nature of characteristics of each customer. The demography of the customer, including the default rate of the industry and credit history, also has an influence on credit risk assessment.

Cash and cash equivalents, bank deposits and other financial assets: Mitig Tech Limited generally transacts with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies. Investments primarily includes investments held短期.



## (i) Market Risk

Market risk is the risk of loss of any kind stemming from market price volatility or in value due to items that may result from adverse changes in interest rates and taxes, (such as interest rates and foreign currency exchange rates), or in the price of financial assets and instruments as a result of such adverse changes in interest rates and taxes. Market risk is attributable to all reported sensitive financial instruments of foreign currency derivatives and positions and all short-term and long-term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk and credit risk and the nature varies from investments. Thus, the Company's exposure to market risk is a function of investing and borrowing in foreign currency denominated and denominated in foreign currencies.

## (ii) Interest rate risk:

Market risk arises in that the fair value of fixed cash flows of a financial instrument will fluctuate because of changes in current market rates. The Company's exposure to the risk of changes in term and short-term rates relates directly to the Company's debt obligations with banking institutions.

## Interest rate sensitivity analysis:

The Company has no debt as at 31 March 2009 and 31 March 2008 and hence the Company is not exposed to changes in fixed interest rates.

## (iii) Foreign Currency Risk Management:

The Company generates substantial denominated in foreign currencies and consequently, exposure to exchange rate fluctuations exists.

The carrying amounts of the Company's foreign currency denominated financial assets and monetary liabilities as at end of each reporting period are as follows:

Particulars	Currency	As at 31 March 2009		As at 31 March 2008	
		Amount ₹ in lakhs		Amount ₹ in lakhs	
Financial Assets (Trade Receivables, Unbilled Revenue & Cash and Cash equivalents)	AED		512		5188
Financial Assets (Trade Receivable & Unbilled Revenue)	SGD		7		7
Financial Assets (Trade Receivable & Unbilled Revenue)	GBP		3		3
Financial Liabilities (Trade Payables and Provisions)	USD		42		398
Financial Liabilities (Trade Payables and Provisions)	AED		31		-
Financial Liabilities (Trade Payables and Provisions)	EUR		10		-

## Foreign currency sensitivity analysis:

The following table details the Company's sensitivity to a 10% increase and decrease in 7 major foreign currencies. 10% is the cynosure in order to determine the sensitivity analysis considering the both banks and assessment of the management's best changes in the foreign currency exchange rate. The sensitivity analysis include the non-monetary foreign currency denominated monetary items and equity instruments of the entity and a 10% change in foreign currency rates. A positive number below indicates an increase in profit / decrease in loss and negative number below indicates a decrease in profit / increase in loss. An increase in equity below would be a negative.

## Impact on Profit and loss for the reporting period:

Particulars	For the Year ended 31 March 2009	For the Year ended 31 March 2008	For the Year ended 31 March 2008	
			Increase by 10%	Decrease by 10%
AED	3	(3)	-	-
USD	294	(294)	498	(498)
SGD	1	(1)	1	(1)
GBP	-	-	-	-
EUR	1	1	-	-

## Impact on total equity as at end of the reporting period:

Particulars	As at 31 March 2009	As at 31 March 2008	As at 31 March 2008	
			Increase by 10%	Decrease by 10%
AED	3	(3)	-	-
USD	294	(294)	498	(498)
SGD	1	(1)	1	(1)
GBP	-	-	-	-
EUR	1	1	-	-

## Note :

This is equally applicable to the accounts of receivable and payable outstanding in the above mentioned companies to the Company at the end of the reporting period.

34.4 Fair value of financial assets are financial liabilities that are measured at fair value for fair value disclosures are required.

The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

34.5 Offsetting of financial assets and financial liabilities:

The Company has not offset financial assets and financial liabilities.



**35 Fair value measurement**

**Financial Assets and Financial Liabilities that are measured at fair value on a recurring basis**

Some of the financial assets and financial liabilities are measured at end of the each reporting period. The following table gives information about how the fair value of these financial assets and liabilities are measured.

Financial Assets / Financial Liabilities	Fair Value as at		Fair Value Hierarchy	Value Techniques and Key Inputs
	31 March 2023	31 March 2024		
Investments in Mutual Funds	8,275	5,624	Level 1	Quoted Net Asset Value in Active Markets
Foreign Currency Forward contracts	55	11	Level 2	Rate Input

There have been no transition between Level 1 and Level 2 for the year ended 31 March 2023 and 31 March 2024.

**Measurement of fair value of financial instruments**

Valuation techniques are selected based on the characteristics of each instrument, with the overall objective of maximizing the use of market-based information. The Finance team reports directly to the chief financial officer (CFO) and to the audit committee. Valuation processes and fair value changes are discussed among the audit committee and the valuation team at least every year, in line with the Company's reporting dates.

The valuation techniques used for instruments categorized in Levels 1, 2 and 3 are described below:

**Investments in mutual funds (Level 1)**

The Mutual funds are valued using the closing NAV.

**Foreign exchange forward contracts (Level 2)**

The Company's foreign currency forward contracts are not listed in active markets. These fair value are quoted using observable forward exchange rates and interest rates corresponding to the maturity of the contract. The effects of non-observable inputs are not significant for foreign currency forward contracts.

**Investments in equity issues issued by other companies (Level 3)**

These investments are not listed in active markets, and management estimates the cost of investment to approximate the fair value.

**Held-to-maturity investments measured at amortized cost for which the fair value is disclosed**

This carrying amount of all financial instruments measured at amortized cost are considered to be a reasonable approximation of the fair value.

**Fair value measurement of non-financial assets**

Transfers of non-financial assets that were measured at fair value on the reporting date:

**26 Capital management policies and procedures**

The Company's objective for capital management is to maximize shareholder value, safeguard our local community and support the growth of the Company. The Company determines the capital requirements based on annual operating plan and long-term and other strategic investment plans. The funding requirements are met through equity and borrowing cash flows generated. The Company is not subject to any externally imposed capital requirements.

**27 Dividend**

During the current year, the Company declared and paid an Interim Dividend of ₹ 30 per equity share (300% of par value of ₹ 10 each), pursuant to the approval of the Board of Directors at their meeting held on 24 October 2024.

During the previous year, the Company declared and paid out Interim Dividend of ₹ 30 per equity share (300% of par value of ₹ 10 each) each pursuant to the approval of the Board of Directors, at their meeting held on 26 October 2023 and final dividend of ₹ 15 per equity share (300% of par value of ₹ 10 each) pursuant to the approval of the Shareholders, at their meeting held on 02 August 2024.



AMIGI Tech Limited (Formerly known as Albedo Technologies Limited)  
 Notes forming part of the Bangalore Financial Statement for the year ended 31 March 2023  
 All amounts are in Lacs of Indian Rupees ('L', unless otherwise stated)

**38 Relationship with stock off companies**

Details of relationships with entities outstanding with companies' stock of under section 246 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 as of and for the year ended 31 March 2023.

Name of stock off Company	Nature of transactions with stock off Company	Transactions during the year	Balance outstanding as of 31 March 2023	Relationships with the stock off Company, if any, to be disclosed
Chennai Innovation Factory	Sale	-	₹ 0	Third Party Customer

**39 Audit Trail and Backup of Accounting records**

- The Company has used accounting software for maintaining its books of account for the financial year ended 31 March 2023 which have a feature of recording audit trail (audit log). Daily and the audit log entry has been operating throughout the year for all relevant transactions recorded in the sales register (i.e.)
- Audit trail was not enabled at the database level for SAP accounting software to log sheet data changes, and
- audit trail logs were not enabled for custom standard SAP master.

Further, during the year, there are no instances of the audit trail feature being compromised with, and the generated audit trail has been processed as per the statutory requirements for record retention.

- The Company has maintained the backup of the books of accounts (and daily logs) on servers located in India.

**40 Other Disclosures**

- The Company does not have any transaction not recorded in the books of accounts that has been incurred or deducted as income during the year in the course of its operations under the provisions of Income Tax Act, 1961.
- The Company neither has any immovable property nor any title deeds of immovable Property not held in the name of the Company.
- The Company neither has issued nor accepted in Cash or currency or Virtual Currency during the Financial year.
- The Company does not have any charges or satisfaction due to be registered with RDC before the start of the period, as of the year ended 31 March 2023 and 31 March 2024.
- During the Financial year, the Company has not reduced any of its Property, Plant and Equipment, Right of Use Assets and Intangible Assets.
- The company does not own any intellectual properties as of 31 March 2023 and 31 March 2024 as detailed in the AS-40.
- As of 31 March 2023, the Company has two wholly-owned subsidiaries (Parle India II and the Company complies with clause (ii) of Section 2 (1) (b) of Companies Act, 2013 read with the Companies (Registration on Number of Udyog) Rules, 2017).
- The Company has not advanced or loaned or invested funds to any person(s) or entity(s), including foreign entities (Nonresident) with the understanding (whether recorded in writing or otherwise) that the intermediary shall
  - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. The Company has not received any fund from any person(s) or entity(s), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall
    - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
    - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The Company has not granted any loans or advances in the nature of loans to promoters, directors, key Management Personnel and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.
- The Company has not been involved during the year in proceeding against the company as of 31 March 2023 and 31 March 2024 for seizing any banker property under Benami Property Transaction (Prohibition) Act, 1988.
- Profit and loss figures have been regrouped / reclassified whenever necessary to correspond with the current year's classification to columns.



**Aluigi Tech Limited (Formerly known as Alba Technologies Limited)**

Notes forming part of the Standalone Financial Statements for the year ended 31 March 2025

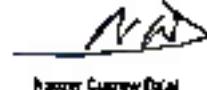
All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated.

**4.1 Approval of Financial Statements**

In connection with the preparation of the standalone financial statements for the year ended 31 March 2025, the Board of Directors have confirmed the propriety of its contracts, agreements entered into by on behalf of the Company and the resultant revenue earned / expenses incurred arising out of the same after reviewing the levels of authorisation and the available documentary evidence and the overall corporate environment. Further, the Board of Directors have also reviewed the realisable value of all the current assets of the Company and have confirmed that the value of such assets in the ordinary course of business will not be less than the value at which these are recognised in the standalone financial statements. In addition, the Board has also confirmed the carrying value of the non-current assets in the financial statements. The Board, after taking in account all the relevant factors in view, has approved these standalone financial statements in its meeting held on 14 May 2025 in accordance with the provisions of Companies Act, 2013.

For and on behalf of the Board of Directors of  
Aluigi Tech Limited (Formerly known as Alba Technologies Limited)  
CIN: L72000TN991P-0041835

  
Ajit Kishore Singh  
Chairman (CIN No: L72000TN991P-0041835)  
Place : Bangalore  
Date: 14 May 2025

  
Naveen Kumar Dabla  
Chief Executive Officer  
Place : Chennai  
Date: 14 May 2025

  
Arun Jayaram  
Chief Financial Officer  
Place : Chennai  
Date: 14 May 2025

  
Shweta Sharma  
Company Secretary  
Place : Bangalore  
Date: 14 May 2025



## **INDEPENDENT AUDITOR'S REPORT**

**To The Members of Alldigi Tech Limited (Formerly known as "Allsec Technologies Limited")**

### **Report on the Audit of the Consolidated Financial Statements**

#### **Opinion**

We have audited the accompanying consolidated financial statements of Alldigi Tech Limited (Formerly known as Allsec Technologies Limited) (the "Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as the "Group"), which comprise the Consolidated Balance Sheet as at 31 March 2025, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year ended on that date, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors on separate financial information of the subsidiaries referred to in the Other Matters section below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") prescribed under section 133 of the Act ("Accounting Standards") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2025, and their consolidated profit, their consolidated total comprehensive income, their consolidated cash flows and their consolidated changes in equity for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143 (10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the sub-paragraph (a) of the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

**Re**

CHENNAI-17



Sr. No. 1	Key Audit Matter	Auditor's Response
	<p><b>Revenue Recognition</b></p> <p>Revenue for the year ended 31 March 2025 is ₹ 54,631 Lakhs.</p> <p>Revenues from such contracts is recognised and measured based on (1) efforts incurred multiplied by agreed rate in the contract with customers and / or (2) the unit of work delivered multiplied by agreed rate in the contract with customers</p> <p>These contracts are subject to revision periodically for (1) rate agreed; (2) efforts due to deployment of additional resources and/ or (3) rate and efforts as more fully described above.</p> <p>Revenue is recognised only based on customer acceptances for delivery of work.</p> <p>Given the periodical changes to contracts with customers, there is significant audit effort to ensure that revenue is recorded based on (1) contractual terms which are legally enforceable and (2) the work delivered is duly acknowledged by the customer.</p>	<p><b>Principal audit procedures performed:</b></p> <p>We understood and evaluated the Company's process for recording and measuring revenues and compared that to the Company's accounting policies to ensure consistency.</p> <p>We tested the effectiveness of controls over (1) enforceability of contracts including inspecting that key terms in the contracts are agreed with customers and (2) revenue is recognised only based on agreed terms and customer acceptances for work delivered</p> <p>For a sample of contracts, we performed the following procedures:</p> <p>We tested that revenue recognised for new contracts and revision to existing contracts was based on contractual terms agreed with customers multiplied by efforts or unit of work delivered duly acknowledged by customer.</p> <p>We tested unbilled revenues at year end by comparing subsequent invoicing to customer acknowledgement for delivery of service.</p>

**Information Other than the Financial Statements and Auditor's Report Thereon**

- The Parent's Board of Directors is responsible for the other information. The other information comprises the Board of Director's report, Annexures to the Board of Director's report, Management Discussion and Analysis, Business Responsibility and Sustainable Report and Report on Corporate Governance, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.
- Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the consolidated financial statements, our responsibility is to read the other information, compare with the financial statements of the subsidiaries audited by the other auditors, to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiaries, is traced from their financial statements audited by the other auditors.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



**Responsibilities of Management and Board of Directors for the Consolidated Financial Statements**

The Parent's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

**Auditor's Responsibility for the Audit of the Consolidated Financial Statements**

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

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

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



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- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the entities included in the consolidated financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

We communicate with those charged with governance of the Parent and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls that we identify during our audit.

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

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



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## **Other Matters**

- (a) We did not audit the financial information of two subsidiaries, whose financial statements / financial information reflect total assets of Rs. 18,541 lakhs as at 31 March 2025, total revenues of Rs. 44,848 lakhs and net cash inflows amounting to Rs. 1,293 lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of subsection (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

## **Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the separate financial statements/ financial information of the subsidiaries referred to in the Other Matters section above we report, to the extent applicable that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
  - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Group including relevant records so far as it appears from our examination of those books, returns and the reports of the other auditors, except in relation to compliance with the requirements of audit trail, refer paragraph (i)(vi) below.
  - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss Including Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
  - d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the directors of the Parent as on 31 March 2025 taken on record by the Board of Directors of the Company, none of the directors of the Company is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above.
  - g) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls with reference to consolidated financial statements of the Company.



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- b) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended,

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Parent to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i) The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group - Refer Note 29(a) to the consolidated financial statements;

ii) The Group did not have any material foreseeable losses on long-term contracts including derivative contracts;

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent.

iv) (a) The Management of the Parent, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, other than as disclosed in the note 31 to the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management of the Parent, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, other than as disclosed in the note 31 to the consolidated financial statements, no funds have been received by the Parent from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Parent shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

v) The final dividend proposed in the previous year, declared and paid by the Parent during the year is in accordance with section 123 of the Act, as applicable.

The interim dividend declared and paid by the Company during the year and until the date of this report is in accordance with section 123 of the Companies Act 2013.



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vi) Based on our examination, which included test checks, the Parent has used accounting software for maintaining its books of account for the year ended 31 March 2025, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares, except for the instances mentioned below (Refer Note 40 to the consolidated financial statements):-

(i) audit trail was not enabled at the database level for SAP accounting software to log direct data changes, and

(ii) audit trail logs were not enabled for certain standard SAP tables.

Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, in respect of said accounting software for the period for which the audit trail feature was enabled and operating.

Additionally, the audit trail that was enabled and operated for the year ended March 31, 2024, has been preserved by the Parent as per the statutory requirements for record retention.

7. With respect to the matters specified in Clause (xii) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/"the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the audit report under section 143 issued by us, we report that CARO is applicable only to the Parent and not to any other company included in the consolidated financial statements. We have not reported any qualification or adverse remark in the CARO report of the Parent.

For Deloitte Haskins & Sells  
Chartered Accountants  
(Firm's Registration No. 0080725)



*Rekha Bai*

Rekha Bai  
Partner  
(Membership No. 214161)  
(UOIN: 25214161BM1QLR7839)

Place: Chennai

Date: 14 May 2025

# **Deloitte Haskins & Sells**

## **ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT**

(Referred to in paragraph 1(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

### **Report on the Internal Financial Controls with reference to consolidated financial statements under Clause (l) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")**

In conjunction with our audit of the consolidated financial statements of the Company as at and for the year ended 31 March 2025, we have audited the internal financial controls with reference to consolidated financial statements of Alldigi Tech Limited (Formerly known as "Allsec Technologies Limited") (hereinafter referred to as the "Parent"), as of that date.

#### **Management's and Board of Directors' Responsibilities for Internal Financial Controls**

The Company's management and Board of Directors of the Parent, are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Parent's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Parent's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Parent's internal financial controls with reference to consolidated financial statements.



# **Deloitte Haskins & Sells**

## **Meaning of Internal Financial Controls with reference to consolidated financial statements**

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

## **Inherent Limitations of Internal Financial Controls with reference to consolidated financial statements**

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

## **Opinion**

In our opinion to the best of our information and according to the explanations given to us, the Parent, has, in all material respects, an adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at 31 March 2025, based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Deloitte Haskins & Sells  
Chartered Accountants  
(Firm's Registration No. 0080725)



Rekha Bai  
Partner  
(Membership No. 214161)  
(UDIN: 252141618M1QLR7839)



Place: Chennai  
Date: 14 May 2025

Aling Tech Limited (formerly known as Albus Technologies Limited)  
 Consolidated Balance Sheet as at 31 March 2013  
 (All amounts are in Indian Rupee ₹, unless otherwise stated)

	Particulars	Note No.	As on 31 March 2013	As on 31 March 2012
<b>A ASSETS</b>				
<b>I Non-current Assets</b>				
(i) Property, plant and equipment	301	2,579	2,187	
(ii) Right of use assets	2604	6,149	4,143	
(iii) Capital work-in-progress	322	174	-	
(iv) Other intangible assets	303	1,482	1,567	
(v) Intangible assets under development	4	24	-	
(vi) Financial assets	8	1474	1,451	
(g) Deferred tax assets (net)	232	776	800	
(h) Net other assets (net)	1	-	1,543	
Total Non-current assets	8	12,734	10,841	
<b>II Current Assets</b>				
(i) Financial assets				
(a) Inventories	2	8,212	8,612	
(b) Trade receivables	3	7,198	6,973	
(c) Cash and cash equivalents	10	3,146	6,172	
(d) Bank balances, cash and cash equivalents account	11	64	28	
(e) Other financial assets	6	4,761	2,986	
(f) Other current assets	8	738	933	
(g) Assets derecognised for sale	24	-	651	
Total Current Assets		28,194	25,189	
<b>TOTAL ASSETS (A+B)</b>		41,928	36,730	
<b>B EQUITY AND LIABILITIES</b>				
<b>i Equity</b>				
(a) Equity share capital	12	1,524	1,524	
(b) Other equity	13	24,425	21,022	
Total equity		25,949	24,546	
<b>IV Non-current Liabilities</b>				
(i) Financial liabilities				
(a) Long-term	26(1)	4,332	2,411	
(b) Provisions	15	304	307	
Total Non-current Liabilities		5,136	2,718	
<b>V Current Liabilities</b>				
(i) Financial liabilities				
(a) Trade liabilities	7402	1,963	1,554	
(b) Trade payables	10	53	6	
(v) Total outstanding dues of customers and small enterprises		4,380	4,161	
(vi) Total outstanding dues of customers other than micro enterprises and small enterprises		1,621		
(c) Other financial liabilities	16	1,621	663	
(d) Other current liabilities	17	572	144	
(e) Provisions	18	1,083	641	
(f) Current tax liabilities (net)	19	1,180	121	
(g) Inventory directly involved with which classified as held for sale	24	-	260	
Total Current Liabilities		10,849	8,648	
<b>TOTAL LIABILITIES (B+C+D+E+F)</b>		15,875	12,316	
<b>TOTAL EQUITY AND LIABILITIES (A+B+C+D+F)</b>		41,928	36,730	

See accompanying notes forming part of the Consolidated Financial Statements.

In terms of our report as per  
 For Geetha Handicrafts & Sols  
 Audited Accounts

*Pritiha Rao*

Renuka  
 Partner  
 Place : Chennai  
 Date : 14 May 2013



For and on behalf of the Board of Directors of  
 Aling Tech Limited (formerly known as Albus Technologies Limited)  
 C/o: 1208/101, Anna Salai, Chennai - 600005

*Abhishek Jain*  
 Abhishek Jain  
 Chairman (DIN 00051165)  
 Place : Bangalore  
 Date : 14 May 2013

*Arvind Kumar*  
 Arvind Kumar  
 Chief Financial Officer  
 Place : Bangalore  
 Date : 14 May 2013

*Murali Kumar*  
 Murali Kumar  
 Company Secretary  
 Place : Bangalore  
 Date : 14 May 2013



Alldigit Tech Limited (Formerly known as Albec Technologies Limited)  
 Consolidated Statement of Profit and Loss for the Year ended 31 March 2022  
 (All amounts in Indian Rupees ('₹), unless otherwise stated)

	Particulars	Mode	For the year ended 31 March 2022	For the year ended 31 March 2021
<b>I</b>	Revenue from operations	14	31,391	46,917
<b>II</b>	Other income	33	1,076	690
<b>III</b>	<b>Total Income ('₹)</b>		<b>32,467</b>	<b>47,507</b>
<b>IV</b>	<b>Expenses</b>			
	(a) Employee benefit expense	21	31,268	26,341
	(b) Finance costs	22	458	441
	(c) Depreciation and amortisation expense	23	4,058	3,283
	(d) Other expenses	24	15,461	13,667
	<b>Total expenses</b>		<b>60,784</b>	<b>53,147</b>
<b>V</b>	<b>Profit before depreciation, tax and sur ('₹)</b>		<b>1,213</b>	<b>4,359</b>
<b>VI</b>	Exceptional items (net) (Refer Note 24)		1,663	-
<b>VII</b>	<b>Profit before tax ('₹)</b>		<b>11,876</b>	<b>4,359</b>
<b>VIII</b>	<b>Taxes payable</b>			
	(a) Corporate tax	25.1	2,521	2,495
	(b) Deferred tax	25.2	138	185
	<b>Total taxes payable</b>		<b>2,659</b>	<b>2,680</b>
<b>IX</b>	<b>Profit for the year ('₹)</b>		<b>8,217</b>	<b>1,679</b>
<b>X</b>	<b>Other comprehensive income:</b>			
	(i) Items that will not be reclassified to profit or loss			
	Retirement benefits of the defined benefit facility		(20)	1,170
	Income from selling subsidiary if it will not be reclassified to profit or loss		61	71
	(ii) Items that will be reclassified to profit or loss			
	Foreign exchange gain or loss on translation of foreign currencies		(10)	1,663
	Income from holding available for sale		10	-
	<b>Total other comprehensive income for the year</b>		<b>(10)</b>	<b>(145)</b>
<b>XI</b>	<b>Total comprehensive income for the year ('₹)</b>		<b>8,207</b>	<b>1,634</b>
	Profit for the year attributable to:			
	Equity holders of the company		6,335	6,403
	Non-controlling interest		-	-
	Profit for the year attributable to:			
	Equity holders of the company		208	251
	Non-controlling interest		-	-
	<b>Total comprehensive income for the year attributable to:</b>		<b>6,543</b>	<b>6,654</b>
<b>XII</b>	<b>Earnings per equity share (Face value of ₹ 10 each)</b>			
	(a) Basic ('₹)	22	54.66	42.00
	(b) Diluted ('₹)		54.66	42.00

See accompanying notes forming part of the Consolidated Financial Statements.

In terms of our report in Schedule V  
 For Deloitte Haskins & Sells  
 Chartered Accountants

*Rakesh Patel*

Deloitte Haskins & Sells  
 Partner  
 Partner - Chennai  
 Date: 14 May 2022



For and on behalf of the Board of Directors of  
 Alldigit Tech Limited (Formerly known as Albec Technologies Limited)  
 DIN 00051161

*AJ Abrahams, Jair*  
 Chairman (DIN 00051161)  
 Place: Bangalore  
 Date: 14 May 2022

*Anil Kumar Jayaram*  
 Chief Financial Officer  
 Place: Bangalore  
 Date: 14 May 2022

*Nishith Chaitanya Datta*  
 Chief Executive Officer  
 Place: Chennai  
 Date: 14 May 2022

*Malathy Devadas*  
 Company Secretary  
 Place: Bangalore  
 Date: 14 May 2022



**Alldig Tech Limited (Formerly known as Allsec Technologies Limited)**  
**Consolidated Cash flow Statement for the year ended 31 March, 2025**  
 [All amounts are in Lakhs of Indian Rupees ('₹'), unless otherwise stated]

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Income tax	11,000	8,510
Adjustments to reconcile profit to net cash provided by operating activities :		
Exceptional items (net)	(1,688)	-
Depreciation and amortisation expense	4,269	3,356
Unrealized foreign exchange (gain)	(133)	(293)
Income recognised on account of Lease Termination	(39)	-
Finance costs	380	580
(Less) Allowance for doubtful trade receivables (Net)	127	442
Fair Value (gain) / loss on financial assets (measured at Fair Value through Profit & Loss)	(439)	(76)
Profit on redemption of current investments	(197)	(328)
Interest income	(119)	(121)
<b>Operating profit before working capital changes</b>	<b>13,160</b>	<b>11,983</b>
(Increase)/Decrease in Trade receivables	(541)	(1,683)
(Increase)/Decrease in other financial assets	(1,614)	(916)
(Increase)/Decrease in other assets	209	6
Increase/(Decrease) in Trade payables	64	809
Increase/(Decrease) in other financial liabilities	488	613
Increase/(Decrease) in other liabilities	(65)	247
Increase/(Decrease) in provisions	(1,0)	184
<b>Cash Generated from Operations</b>	<b>11,591</b>	<b>11,043</b>
Net income tax (refund) / paid	255	(1,950)
<b>Net cash flow generated from operating activities</b>	<b>11,846</b>	<b>9,093</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment, Capital work-in-progress, other intangible assets and intangible assets under development	(1,744)	(1,748)
Purchase of current investments	(6,355)	(3,400)
Proceeds from sale of current investments	4,288	2,755
Proceeds from sale of LLC business (net) and transfer for certain customers of PRC business	1,781	-
Other bank balances	(86)	-
Interest received on fixed deposits	119	7
Tax Expenses on Dividend income received by Alldig Tech Limited ("the Parent", from Alldig Tech Manila Inc., Philippines ("the subsidiary"))	(264)	(596)
<b>Net cash flow used in investing activities</b>	<b>(2,241)</b>	<b>(2,952)</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(380)	(380)
Payment of Lease Liabilities	(2,421)	(2,140)
Dividend paid	(6,850)	(4,571)
<b>Net cash flow used in financing activities</b>	<b>(9,651)</b>	<b>(7,091)</b>



**Alldigi Tech Limited (formerly known as Alisac Technologies Limited)**  
**Consolidated Cash flow Statement for the year ended 31 March, 2025**  
 (All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net increase / (decrease) in cash and cash equivalents	(46)	(980)
Effect of exchange differences on cash & cash equivalents held in foreign currency	12	120
Cash and cash equivalents at the beginning of the year	8,172	9,012
Cash and cash equivalents at the end of the year	8,140	8,172
Components of cash and cash equivalents		
Cash on hand	1	1
Balance with banks in current accounts	8,139	8,171
Total cash and cash equivalents	8,140	8,172

See accompanying notes forming part of the Consolidated Financial Statements

In terms of our report attached  
 For Deloitte Haskins & Sells  
 Chartered Accountants

*Rekha Bai*

Rekha Bai  
 Partner  
 Place : Chennai  
 Date : 14 May 2025



For and on behalf of the Board of Directors of  
 Alldigi Tech Limited  
 (Formerly known as Alisac Technologies Limited);  
 CIN: L72360TN1988PLC041033

*Ajith Abraham* *Naezer Gusrro Datal*  
 Ajith Abraham (DIN 00011162) Chief Executive Officer  
 Place : Bengaluru Place : Chennai  
 Date : 14 May 2025 Date : 14 May 2025

*Anupam* *Shivani Sharma*  
 Anupam Jain Company Secretary  
 Chief Financial Officer Place : Bengaluru  
 Place : Chennai Date : 14 May 2025 Date : 14 May 2025



## Aldgil Tech Limited (Formerly known as Aplus Technologies Limited)

## Comcasted Statement of Changes in Equity

(All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

## A. Equity share capital

Particulars	As at 31 March 2023	As at 31 March 2024
Balances as at beginning of the year	1,524	1,524
Changes in Equity Share Capital due to India permitted issue	-	-
Unaudited balance as at beginning of the current reporting period	1,524	1,524
Changes in equity share capital during the year	-	-
Balances as at end of the year	1,524	1,524

## B. Other equity

Particulars	Reserves and Surplus					Total
	General reserve	Reserve item as at*	Capital reserve	Statutory premium	Foreign Currency Translation Reserve	
Balance at 01 April 2023	1,413	8,310	(2,175)	12,018	1,274	21,444
Profit for the year	-	8,430	-	-	-	8,430
Dividends (Refer Note 30)	-	(2,571)	-	-	-	(2,571)
Remeasurement of defined benefit plan (net of taxes)	-	(89)	-	-	-	(89)
Exchange differences on translation of foreign operations	-	-	-	-	(162)	(162)
Balance as at 31 March 2024	1,413	10,631	(2,175)	12,018	1,112	23,322
Profit for the year	-	8,330	-	-	-	8,330
Dividends (Refer Note 30)	-	(2,657)	-	-	-	(2,657)
Remeasurement of defined benefit plan (net of taxes)	-	1,921	-	-	-	1,921
Exchange differences on translation of foreign operations	-	-	-	-	127	127
Balance as at 31 March 2024	1,413	11,034	(2,175)	12,018	1,234	24,428

\*Remeasurement of defined benefit plan (net of taxes) are recognised as part of Retained earnings.

See accompanying Notes forming part of the Consolidated Financial Statements

In terms of our report addressed  
For Aldgil Holdings & Sales  
Chartered Accountants

*Rakha Bai*

Rakha Bai  
Partner  
Place : Chennai  
Date: 14 May 2025



For and on behalf of the Board of Directors of  
Aldgil Tech Limited (Formerly known as Aplus Technologies Limited)  
GSC: L72300/TN18500/CD4/102

*M. S. Khan*  
M. S. Khan  
Chartered Accountant  
CIN: (DBH 00087141)  
Place: Bengaluru  
Date: 14 May 2025

*N. S.*  
N. S.  
Chief Executive Officer  
Place: Chennai  
Date: 14 May 2025

*A. J. John*  
A. J. John  
Chief Financial Officer  
Place : Chennai  
Date: 14 May 2025

*S. Shiva Kumar*  
S. Shiva Kumar  
Company Secretary  
Place : Chennai  
Date: 14 May 2025

**SIGN HERE**



**1. General Information**

Alldig Tech Limited (formerly known as Altec Technologies Limited) ('Alldig' or the 'Company') was incorporated on 24 August 1998. The Company is engaged in the business of providing Customer Experience Management (CEM) and Employee Experience Management (EXPM) services for customers located in India and outside India. The services provided by the Company include data verification, processing of orders received through telephone calls, telemarketing, monitoring quality of calls of other call centers, customer service and HR and payroll processing. The Company has delivery centers at Chennai, Bangalore and MCR. The Company, together with its subsidiaries is collectively referred to as 'the Group'.

**2. Basis of Consolidation**

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company (its subsidiaries) made up to 31 March each year. Control is achieved when the Company:

- has the power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Company has less than a majority of the voting rights of an investee, it considers that it has control over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally.

The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of other vote holders;
- potential voting rights held by the Company, other vote holders, or other parties;
- rights arising from intercompany arrangements; and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities of the investee. If the decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, the results of subsidiaries acquired or disposed of during the year are included in profit or loss from the day the Company gains control until the date when the Company ceases to control the subsidiary.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with the Group's accounting policies.

All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between the members of the Group are eliminated on consolidation.

Profit, or loss, on each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of the subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if the results in the non-controlling interests carry a deficit balance.

When the Group loses control of a subsidiary, the gain or loss on disposal recognised in profit or loss is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any reverse interest and (ii) the nominal carrying amount of the assets (including goodwill), less liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as required permitted by applicable Ind AS).

The financial statements of subsidiaries are consolidated on a line-by-line basis and intra-group balances and transactions including unrealised gain/loss from such transactions are eliminated upon consolidation. The financial statements are prepared by applying uniform policies in line of the Group.

SL No	Name of the Subsidiary	Country of Incorporation	Relationship	Effective Ownership Interest as at 31 March 2025
1	Alldig Tech Manila Inc.	Philippines	Subsidiary	100%
2	Alldig Tech Inc.	USA	Subsidiary	100%



**2 Summary of material accounting policies****2.1 Basis of preparation of financial statements:**

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The group has adopted the amendments to the AS1 for the first time in the current year. The amendments change the requirements of 'Indief' with regard to disclosure of the term "significant accounting policies" with material accounting policy information. Accounting policy information is material if when considered together with other information included in entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statement make on the basis of those financial statements.

The supporting paragraphs in Indief 1 are also intended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transaction, other events or conditions even if the individual items are immaterial; however, not all accounting policy information relating to immaterial transactions, other events or conditions is itself material.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability that most experts would take these characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs in the fair value measurement are observable and the significance of the inputs to the fair value measurement in an entity, which are described as follows:

- (i) **Level 1** inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities; that the entity can access at the measurement date;
- (ii) **Level 2** inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- (iii) **Level 3 inputs** are unobservable inputs for the asset or liability.

**2.2 Current and non-current classification**

**Current and non-current classification:** The Group presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is stated as current when it:

- Expected to be held and ready to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be settled within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least one month after the reporting period

All other assets are classified as non-current.

**4 Liability is current when:**

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. The Group classifies all other liabilities as non-current.

Unearned tax assets and liabilities are classified as non-current assets and liabilities.

**Going Concern:**

Board of Directors of the Company have, at the time of approving the financial statements, a reasonable expectation that the Group have adequate resources to continue in operations in existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.2 Use of estimates:**

The preparation of the financial statements requires the Management to make estimates and assumptions consistent in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. Examples of such estimates include provision for doubtful debts/bankances, provision for employee benefits, useful lives of fixed assets, provision for taxation, provision for contingencies etc. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the year in which the estimate is revised and four years, as applicable.



**(ii) Impairment of financial assets:**

The Group recognises loss allowances using the Expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowances for trade receivables with no significant financing component is measured as an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case these are measured at lifetime ECL. The loss rates for the trade receivables considers past collection history from the customers, the credit risk of the customers and rates are adjusted to reflect the management's view of economic condition over the expected collection period of the receivables (billed and unbilled).

**(iii) Measurement of defined benefit obligations:**

For defined benefit obligations, the cost of providing benefits is determined based on actuarial valuation. An actuarial valuation is based on significant assumptions which are reviewed on a yearly basis. (Refer note 33)

**(iv) Income taxes:**

Significant judgments are involved in determining provision for income taxes, including (i) the amounts claimed for certain deductions under the Income Tax Act, 1961 and (ii) the amounts expected to be paid or recovered in connection with uncertain tax positions. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled dividends of retained tax liabilities and the projected future taxable income in making this assessment. Based on the level of historical taxable income and projections for future taxable income and the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced if in the future actual estimates of future taxable income during the carry forward periods are delayed.

**(v) Cash and cash equivalents (for purposes of cash flow statement):**

Cash comprises cash on hand, balances with banks in current accounts and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Bank balances other than the balance indicated in cash and cash equivalents represent a balance on account of unused dividend and margin money deposit with banks.

**(vi) Cash flow statement:**

Cash flows are reported using the indirect method, whereby profit / loss before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

**(vii) Revenue from contracts with customers:**

The Group derives revenue primarily from contracts comprising the CRM (Customer Experience Management) and ERM (Employee Experience Management) solutions. For contracts in India and outside India, Effective 01 April 2018, the Group has adopted Ind AS 15 'Revenue from Contracts with Customers' using modified retrospective method applied to contracts that were not completed as of 01 April 2012. The following is a summary of the material accounting policies related to revenue recognition.

To determine whether to recognize revenue from contracts with customers, the Group follows a 5-step process:

- 1 Identifying the contract with customer
- 2 Identifying the performance obligations
- 3 Determining the transaction price
- 4 Allocating the transaction price to the performance obligation(s)
- 5 Recognizing revenue when a performance obligation(s) are satisfied

Revenue from contracts with customers is recognized when control of promised products or services is transferred to the customer at an amount that reflects the consideration the group expects to receive in exchange for those products or services. Agreements with customers are either on a fixed price, fixed lump sum or on a time-and-material basis.

Revenue from customer contracts are concluded by recognition and measurement when the contract has been approved by the parties to the contract, the parties to the contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable.

Revenue on time-and-material basis contracts is recognized as the related services are performed and revenue from the end of the last invoice to the reporting date is recognized as unbilled revenue. Revenue from fixed-price, fixed-time frame contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty w.r.t. the measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Efforts of tasks suspended have been used to measure progress towards completion as there is a direct relationship between input and productivity.

In arrangements for end user services, the Group has applied the guidance in Ind AS 15, Revenue from Contracts with Customers, by applying the revenue-recognition criteria for each distinct performance obligation. The contracts with customers generally meet the criteria for comprising the principal service and one-time service as distinct performance obligations and consideration for the each of such service is clearly specified in the contract, thus enables to arrive at the transaction price for each performance obligation, which is the evidence of an observable selling price.



#### 2.6 Dividend and Unearned Income

Dividend income from investments is recognised when the shareholder's right to receive the payment has been established, provided that it is probable that the economic benefit will flow to the Group and the amount of income can be measured reliably.

Interest income from a Group's asset is recognised when it is probable that economic benefit will flow to the Group and the amount of income can be measured reliably. Interest income is apportioned on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

#### 2.7 Property, plant and equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment loss (if any). The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates and includes taxes, duties, freight, incidental expenses related to the acquisition and installation of the assets concerned and a set of Goods and Services Tax (GST) wherever the credit is not taken. Borrowing costs paid during the period of construction or research of incurred funds pertaining to construction / acquisition of qualifying property, plant and equipment is adjusted to the carrying cost of the underlying property, plant and equipment.

Any part or components of Property, Plant and Equipment which are separately identifiable and expected to have a useful life which is different from that of the main assets are capitalised separately, based on the technical assessment of the management.

Capital modifications that enhance the operating performance or extend the useful life of Property, Plant and Equipment are also capitalised, when there is a certainty of deriving future economic benefits from the use of such assets.

Advances paid towards the acquisition of Property, Plant and Equipment outstanding at each balance sheet date are disclosed as "Capital Advances" under Other Non Current Assets and cost of Property, Plant and Equipment necessary to complete such sale are disclosed under "Capital Work-in-Progress".

The Group depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The management, based on experience and technical assessment, has estimated the useful lives in order to reflect the actual usage of the assets. The estimated useful lives of assets are as follows:

Asset Description	Useful lives (years) followed by the company
Computers and Servers	3-10
Call centre Equipment	3-10
Furniture and Fixtures	3-10
Office Equipment	5
Motor Vehicles	3-5

Leasehold improvements are amortised over the estimated useful lives or the remaining primary lease period (3-4 years), whichever is less.

The estimated useful lives mentioned above are different from the useful lives ascribed to certain categories of these assets, where applicable, as per the Schedule II of the Companies Act 2013. The estimated useful lives followed in respect of these assets are based on Management's assessment and technical advice, taking into account factors such as the nature of the assets, the estimated usage pattern of the assets, the operating conditions, past history of replacement, anticipated technological changes and maintenance requirements.

Depreciation is accelerated on property, plant and equipment, based on their condition, usability etc., as per the technical assessment of the Management, where necessary.

#### Disposal of Property, Plant and Equipment

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss.



### **2.8 Other Intangible assets**

#### **Intangible assets acquired separately:**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

#### **Internally-generated intangible assets -**

Expenditure on research activities is recognised as an expense in the period in which it is incurred. An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- the intention to complete the intangible asset for use or sale;
- the ability to use or sell the intangible asset;
- how the intangible asset will create probable future economic benefits;

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria, thereafter where no internally-generated intangible asset can be recognised, development expenditure is recognised in profit or loss in the period in which it is incurred. Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

#### **Amortisation**

Intangible assets are amortised on a straight-line basis over the estimated useful economic life. Costs incurred in initial purchase of computer software are amortised using the straight-line method over a period based on management's estimate of useful lives of such software or over the license period of the software, whichever is shorter.

Internally-generated intangible assets are amortised using the straight-line method over a period of 5 years.

#### **Derecognition of intangible assets**

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from using or selling. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the assets are disposed of.

### **2.9 Impairment of Tangible and Intangible Assets**

At the end of each reporting period, the Group reviews the carrying amounts of its tangible and intangible assets or cash-generating units to determine whether there is any indication that those assets may suffer an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an intangible asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units; or otherwise they are allocated to the smaller group of cash-generating units for which a reasonable and consistent allocation base can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, or whenever there is an indicator that the asset may be impaired.

Recoverable amount is the higher of the value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss, unless the relevant asset is carried at a revised amount in which case the impairment loss is treated as a revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the greater extent of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the statement of profit and loss, unless the relevant asset is carried at a revised amount, in which case the reversal of the impairment loss is treated as a revaluation increase.



**2.10 Leases**

The Group's lease asset classes primarily consist of leases for buildings and computers. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract conveys the use of an identified asset; (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease; and (iii) the Company has the right to direct the use of the asset.

The Company will either recognise, at the inception of the lease a right-of-use asset and a lease liability (representing present value of unpaid lease payments). Such right-of-use assets are subsequently depreciated and the lease liability reduced when paid, with the interest on the lease liability being recognised as finance cost subject to certain re-measurement adjustments.

At the date of commencement of the lease, the Group recognises a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is the lessee, except for leases with a term of 12 months or less (short-term leases) and low-value leases. For these short-term and low-value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the option to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably probable that they will be exercised. The ROU assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted by any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. For the purpose of impairment testing, the recoverable amount is the higher of the fair value less cost to sell and the value-in-use, as determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs. The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these lessees. Lease payments are re-measured with a corresponding adjustment in the related ROU asset if the Group changes its assessment of whether it will exercise an extension or a termination option. Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been disclosed in financing cash flows.

**Short-term leases and leases of low-value assets:**

The Group applies the short-term lease recognition exception to its short-term leases of buildings (i.e., Right issues that have a lease term of 12 months or less from the commencement date and do not contain purchase option).

For these short-term and low-value leases, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

**2.11 Foreign currency Transactions****Initial Recognition**

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**Subsequent Reclassification**

As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

**Treatment of Exchange Differences:**

All monetary assets and liabilities in foreign currency are restated at the end of accounting period at the closing exchange rate and exchange differences on restatement of all monetary items are recognised in the Statement of Profit and Loss.

**2.12 Financial Instruments**

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the issuance of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Statement of Profit and Loss.

**2.12.1 Financial Assets****(i) Recognition and initial measurement**

(i) The Group initially recognises loans and advances, deposits, debt securities issued and subordinated liabilities on the date on which they originate. All other financial instruments (including regular day purchases and sales of financial assets) are recognised on the trade date, which is the date on which the Group becomes a party to the contractual provisions of the instrument. A financial asset or liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue.



**(b) Classification of financial assets**

On initial recognition, a financial asset is classified to be measured at amortised cost, fair value through other comprehensive income (FVTOCI) or FVTPL.

- A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as FVTPL:
- The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For the impairment policy in financial assets measured at amortised cost, refer Note 2.1.2.e.

A debt instrument is classified as FVTOCI only if it meets one of the following conditions and is not recognised as FVTPL:

- The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at fair value.

Interest income is recognised in profit or loss for FVTOCI debt instruments. For the purpose of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve' for debt instruments through other comprehensive income. When the investment is disposed of, the cumulative gain or loss previously accumulated in that reserve is reclassified to profit or loss.

For the impairment policy in financial assets measured at amortised cost, refer Note 2.1.2.e.

All other financial assets are subsequently measured at fair value.

**(c) Effective interest method**

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or where appropriate, a shorter period to the gross carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the 'Other Income' line item.

**(d) Financial assets at fair value through profit or loss (FVTPL)**

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition. Such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities of recognising the gains and losses on them on different bases. The Group has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Group's right to receive the dividends is established. It is probable that the economic benefits associated with the dividend will flow to the group, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

**(e) Impairment of financial assets**

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivable, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring on the weights. Credit loss is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive [i.e. all cash shortfalls], discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of the financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the lifetime expected credit losses and represent the lifetime cash shortfalls that will occur if default occurs within the 12 months after the reporting date and thus, do not cover shortfalls that are predicted over the year 12 months.



If the Group measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous period but determines at the end of a reporting period, that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous period, the Group again measures the loss allowance based on 12-month expected credit losses.

When making the assessment, if whether there has been a significant increase in credit risk since initial recognition, the Group makes the change in the risk of a default occurring prior to the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the related credit outcome on the financial instrument as at the reporting date with the related a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increased in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18, the Group always measure the loss allowance at an amount equal to the same expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 103. This simplified credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVOCI status but the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet.

#### **(ii) Disposal of financial assets**

The Group classifies a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all of the risks and rewards of ownership of the asset to another party. If the group neither retains nor retains substantially all the risk and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an anticipated liability for amounts it may have to pay. If the Group retains substantially all the risk and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that has been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss. If such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On derecognition of a financial asset other than in its entirety (e.g. when the Group retains an option to repurchase part of a transferred asset), the Group allocates the carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss. Such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised at the same fair value of those parts.

#### **(iii) Foreign exchange gains and losses**

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the rate prevailing at the end of each reporting period.

- For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in Statement of Profit and Loss except for those which are designated as hedging instruments in a hedging relationship.

- For the purposes of managing foreign exchange gains and losses, FVTPL cash instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTPL financial assets are recognised in other comprehensive income.

#### **2.12.2 Financial Liabilities and Equity Instruments**

##### **(i) Classification as debt or equity**

Debt and equity instruments issued by the group are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definition of a financial liability and an equity instrument.

##### **(ii) Equity instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by an entity are measured at the amounts received, net of direct issue costs.

Redemption of the Group's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, value or cancellation of the Group's own equity instruments.

##### **(iii) Financial Liabilities**

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, Financial Liabilities are not measured when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies. Financial guarantee contracts issued by the group and commitments issued by the Group to provide a loan at below-market interest rates are measured in accordance with the specific accounting policies set out below.



**(i) Financial Assets at FVTPL**

Financial liabilities are classified as FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- It has been acquired principally for the purpose of realising gain in the near term; or
- on initial recognition it is part of a portfolio of **certified financial instruments** that the Group manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is non-designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a **Group of Financial assets or financial liabilities** or both, which is managed and its performance is evaluated on a low value basis, in accordance with the Group's documented risk management or investment strategy, and information about the grouping is disclosed internally on an basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are measured to fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any cash paid for the financial liability and is included in the 'Other income' line item. The Group recognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

However, for non-current-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would result in an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Group that are recognised by the Group as fair value through profit or loss are recognised in profit or loss.

**(ii) Other financial liabilities**

Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

The Group enters into deferred payment arrangements (acceptances) whereby overseas tenders such as banks and other financial institutions make payments to suppliers' banks for capital expenditure. The banks and financial institutions are subsequently recited by the Group at a later date. These are normally settled up to 3 months (for capital expenditure). These arrangements for raw materials are recognised as acceptances (under trade payables) and the arrangements for capital expenditure are recognised as other financial liabilities.

**(iii) Financial guarantee contracts**

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified party fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by an entity are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of expected allowances determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised loss, when appropriate, the cumulative amount of which is recognised in accordance with the principles of Ind AS 10.

**(iv) Foreign exchange gains and losses**

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments and are recognised in 'Other income'.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at FVTPL, the foreign exchange component forms part of the fair value gains or losses and is recognised in profit or loss.

**(v) Derecognition of financial liabilities**

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange between a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the acquisition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not creditworthy or the financial efficacy of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.



#### **Forward contracts**

The group uses foreign currency forward contracts to hedge its risks associated with foreign currency fluctuations relating to probable forecast transactions. Such forward contracts are initially recognised at fair value on the date on which the contract is entered into and subsequently re-measured at fair value. These forward contracts are stated at fair value at each reporting date and these changes in fair value of these forward contracts are recognised in statement of profit or loss. At each reporting date the net balance after fair valuation is shown as part of other financial asset or liability.

#### **2.13 Employee Benefits**

##### **Retirement benefit costs and Unemployment benefits:**

###### **Defined Benefit Plans:**

Employee defined benefit plans include gratuity.

Payments to defined contribution retirement benefit plans are recognised as an expense after employees have rendered services entitling them to the contributions.

For defined benefit obligations, benefit share, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Post-employment, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (including net interest), is reflected immediately in the balance sheet, with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not expected to profit or loss. Post-service cost is recognised in the statement of profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are disaggregated as follows:

- Service cost (including current service cost, past service cost, as well as gains and losses on contributions and entitlements);
- Net interest expense or income; and
- Remeasurement.

The Group presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefit expense'. Gains and losses are accounted for as pass service costs.

The estimated benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from the calculator is linked to the present value of any economic benefit available in the form of refunds from the plans or reductions in future contributions to be made.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the remuneration benefits and when the entity recognises any related restructuring costs.

The Group makes contributions to a scheme administered by the Insurer in discharge of duty liabilities to the employees.

###### **Short-term and other employee benefits:**

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the unrecognised amount of the liability expected to be paid in exchange for that service.

Liabilities in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Group in respect of benefits accrued by employees upto the reporting date.

###### **Defined Contribution Plans**

Discretionary contributions made by employees or third parties reduce service cost upon payment of these contributions to the plan.

When the terms of the plans specify that there will be contributions from employees or third parties, the accounting depends on whether the contributions are linked to services, as follows:

If the contributions are not linked to services (e.g. contributions are required to reduce a deficit arising from losses on plan assets or from previous losses), they are reflected in the measurement of the net defined benefit liability (asset). If contributions are linked to services, they reduce service costs. For the amount of contribution that is dependent on the number of years of service, the Group reduces service cost by allocating the contribution to periods of service using the attribution method required by Ind AS 19.70 for the gross benefit. For the amount of contribution that is independent of the number of years of service, the Group reduces service cost in the period in which the related service is rendered / reduces service cost by attributing contribution to the employees' periods of service in accordance with Ind AS 19.70.

Employee defined contribution plans include Provident Fund and Employee State Insurance. All employees of the Group receive benefits from Provident Fund and Employee State Insurance, which are defined contribution plans. Both the employee and the Group make monthly contributions to the plan, each equaling to a specified percentage of employee's basic salary. The Group has no further obligations under the plan beyond its monthly contributions. The Group contributes to the Employee Provident Fund and Employee State Insurance scheme maintained by the Central Government of India and the contribution thereof is charged to the Statement of Profit and Loss in the year in which the contributions are rendered by the employees.



#### 2.10 Earnings per equity share

Basic earnings per share is computed by dividing the profit / loss after tax (including the usual tax effect of extraordinary items if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the profit / loss after tax (including the usual tax effect of extraordinary items, if any) as adjusted to dividend interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered to dilute, being ordinary shares and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary shareholders. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value, i.e. average market value of the outstanding shares. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits, reverse-share splits and bonus shares, if appropriate.

#### 2.11 Taxation

##### Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

##### Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding fair values used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which these deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liability and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, except for the effects of laws (and its laws) that have been enacted or substantively enacted by the end of the reporting period.

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

##### Current and subsequent for the period

Current and deferred tax are recognised in profit or loss, except where they relate to items that are recognised in other comprehensive income or directly in equity, in which case the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

#### 2.16 Assets & Liabilities classified as held for sale

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and it is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell.

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increase in fair value less costs to sell of an asset, but not in excess of any previous impairment loss previously recognised. A gain or loss not previously recognised by the date of the disposal is recognised on the date of its recognition.

Assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Assets classified as held for sale are presented separately from the other assets in the Balance Sheet. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the Balance Sheet.

#### 2.17 Contingent Liabilities, Contingent Assets and Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of past event, it is probable that the Group will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows believed to settle the present obligation, the carrying amount is the present value of those cash flows (when the effect of the time value of money is ignored).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of receivable can be measured reliably.

Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the Group or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognised in the financial statements since this may result in the recognition of income that may never be realized.



#### 2.18 Segment Reporting

Operating segments reflect the Group's management structure and the way the financial information is regularly reviewed by the Group's Chief operating decision maker (COO). The COO consider the differences from both business and product perspective based on the domestic nature, nature of sales and volume and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit / loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Group. Segment revenue, segment expenses, segment assets and segment liabilities have been centred to segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue, where applicable, is accounted on the basis of transactions which are primarily determined based on market fair value factors.

Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under 'Unallocated revenue / expenses / assets / liabilities'.

#### 2.19 Goods and Services Tax Input Credit

Goods and services tax input credit is accounted from the taxes during the period when the underlying service received is accounted and when there is no uncertainty in ascertaining the credits.

#### 2.20 Dividend

The Group recognises a liability to make cash distributions to equity holders of the Group when the distribution is authorised and the distribution is no longer at the discretion of the Company. Final dividends on shares are recorded as a liability on the date of approval by the shareholders and interim dividends are recorded as a liability on the date of declaration by the Company's Board of Directors.

#### 2.21 Insurance Claims

Insurance claims are accrued for on the basis of claims admitted / expected to be admitted and in the extent there is no uncertainty in claiming the items.

#### 2.22 Operating Cycle

Based on the nature of products / activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle as 15 months for the purpose of classification of its assets and liabilities as current; see Note-queries.

#### Critical accounting judgements and key sources of judgemental uncertainty

In the application of the Group's accounting policies, which are described in note 2, the directors of the parent are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to existing estimates are recognised in the period in which the estimate is revised (i.e. revision affects only that period, or in the period of the revision and future periods). A revision affects both current and future periods.

The following are the significant areas of estimation, uncertainty and critical judgments in applying accounting policies:

- Useful lives of Property, plant and equipment and intangible assets
- Evaluation of impairment and losses and assessment of recoverable value
- Provision for doubtful
- Provision for disputed matters
- Allowance for Expected Credit Loss
- Fair value of financial assets and liabilities
- Assets and obligations relating to employee benefits

#### Determination of functional and presentation currency:

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the Group operates (i.e. the 'functional currency'). The financial statements are presented in Indian Rupees ('L'), the national currency of India, which is the functional currency of the Group. All the financial information have been presented in Indian Rupees except for share data and as otherwise stated.



**Alldio Tech Limited (Formerly known as Allect Technologies Limited)**

**Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2024**

(All amounts are in Lakh's of Indian Rupees ('₹'), unless otherwise stated)

**[10] Property, Plant and Equipment, Intangible Assets and Capital work-in-progress**

Particulars	Property, plant and equipment					Other intangible assets	Capital work-in-progress
	Computers and servers	Call centre equipment	Furniture and Fixtures	Office equipment	Leasedhold Improvements		
Gross block							
Balance at 01 April 2023	1,457	855	296	458	544	4,100	1,482
Additions	579	141	256	76	369	1,680	1,325
Less: Transferred to assets classified as held for sale (Refer Note 34)	(15)	(46)	-	-	-	(15)	-
Disposals	(56)	-	-	-	-	(46)	-
Foreign exchange translation	2,864	950	542	495	812	6,663	2,897
Balance at 31 March 2024	938	180	264	127	9	1,526	486
Additions	-	-	-	-	-	-	179
Disposals	5	-	-	-	-	51	-
Foreign exchange translation	3,881	1,130	906	622	831	7,270	3,273
Balance at 31 March 2025	1,178	179	273	394	304	4,380	178
Accumulated depreciation and impairment							
Balance at 01 April 2023	1,465	821	215	98	166	724	330
Depreciation and impairment expenses for the year	276	234	90	-	-	(7)	-
Less: Transferred to assets classified as held for sale (Refer Note 34)	(7)	(46)	-	-	-	(46)	-
Disposals	(55)	-	-	-	-	(55)	-
Foreign exchange translation	1,679	809	265	117	60	410	3,436
Balance at 31 March 2024	920	225	-	-	-	165	1,787
Depreciation and impairment expense for the year	(2)	(2)	-	-	-	(2)	-
Deposits	30	-	-	-	-	30	-
Foreign exchange translation	2,307	1,034	382	293	575	4,691	1,791
Net block	1,155	141	277	182	402	2,187	1,507
Balance at 31 March 2024	1,174	96	424	229	256	2,579	1,482
Balance at 31 March 2025	1,178	-	-	-	-	-	178

**[10] Depreciation and amortisation expenses:**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Depreciation of property, plant and equipment	1,477	1,477
Amortisation of other intangible assets	491	491
Impairment of assets due to sale (Refer Note 34)	2,611	2,611
<b>Total</b>	<b>4,289</b>	<b>3,588</b>



Alldig Tech Limited (formerly known as Altec Technologies Limited)

Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025

(All amounts are in Lakhs of Indian Rupees ('₹') unless otherwise stated)

3(c) Capital work-in-progress ageing schedule is as follows:

Description	Amount in Intangible Assets Under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
FY 2024-25					
Project in Progress	179	-	-	-	179
FY 2023-24					
Project in Progress	-	-	-	-	-

Capital work-in-progress completion schedule

For Capital work-in-progress whose completion is overdue or has exceeded its cost compared to its original plan the project wise details of when the project is expected to be completed is given below as of 31 March, 2025 and 31 March, 2024.

Description	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
FY 2024-25				
Project in Progress	179	-	-	-
Grand Total	179	-	-	-

4 a. Intangible Assets under development (AUDS)

Description	Amount in Intangible Assets Under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
FY 2024-25					
Project in Progress	234	-	-	-	234
FY 2023-24					
Project in Progress	-	-	-	-	-

b. Intangible Assets under development completion schedule

For Intangible Assets under development, whose completion is overdue or has exceeded its cost compared to its original plan the project wise details of when the project is expected to be completed is given below as of 31 March, 2025 and 31 March, 2024.

Intangible Assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
FY 2024-25				
Project in Progress	234	-	-	-
Grand Total	234	-	-	-



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Particulars	As at 31 March 2025	As at 31 March 2024
<b>Current Liabilities</b>		
Investments carried in less than through profit and loss		
Investments in its own units	\$2,723	\$2,723
Total current investments	<b>Total</b>	<b>Total</b>
	\$2,723	\$2,723

Per capita income of rural households	1,273	1,028
Average per capita expenditure	6,773	5,024
Average income of rural households	1,028	1,028

**Aggregates** consist of aggregate of the main dimensions.

#### Details of research in various levels

Name of Mutual Fund	Number of 'Units'		Gating Status	
	As At		As At	
	31 March 2005	31 March 2004	31 March 2005	31 March 2004
Aditya Birla Sun Life Fund - Direct - Growth	36,63,442	-	522	-
AIA Liquid Fund - Direct Plan	3,518	-	102	-
AIA Money Market Fund - Direct Growth	36,573	-	618	-
AIA Overnight Fund - Growth	3,466	-	-	-
AIA Short Duration Fund - Direct Plan - Retail	24,46,078	24,246	26	27
AIA Total Return Fund - Liquid Income	8,150	-	88	-
AMC Conserving Fund - Direct Plan - Growth Option	10,00,004	10,00,004	162	463
AMC Liquid Fund - Direct Plan - Retail	-	972	-	402
AMC Low Duration Fund - Direct Plan - Growth Option	3,09,142	-	97	-
AMC Liquid Fund - Growth - Direct	-	2,842	-	401
AMFI Short Term Debt Fund - Direct Plan - Growth Option	16,50,102	-	473	-
AMFI Ultra Short Term Fund - Direct Plan - Growth Option	5,63,885	-	126	-
ICICI Prudential Long Term Savvy Fund - Direct Plan - Growth	50,01,371	-	466	-
ICICI Prudential Banking & PSU Debt Fund - Growth	11,86,897	11,56,752	412	378
ICICI Prudential Banking and PSU Debt Fund - Direct Plan - Growth	10,51,111	-	41	-
ICICI Prudential Liquid Fund - Growth - Direct	-	12,205	-	80
ICICI Prudential Overnight Fund - Growth - Direct	-	24,197	-	317
ICICI Prudential Savings Fund - Open Plan - Direct	10,321	10,766	518	253
ICICI Prudential Savings Fund - Growth	10,321	10,321	128	99
ICICI Prudential Short Term Fund - Growth	16,26,746	15,26,746	890	890
Kotak Banking and PSU Debt Fund - Direct Growth - Retail - High Risk	-	5,15,558	-	206
Kotak Banking and PSU Debt Fund - Direct Growth	7,03,380	-	522	-
Kotak Bond Fund - Short Term - Direct Plan - Growth	9,09,228	-	519	-
Kotak Corporate Bond Fund - Direct Growth	75,115	-	226	-
Kotak Ultra Duration Fund - Direct Growth	4,618	-	302	-
Kotak Savings Fund - Direct Plan - Growth	2,35,817	-	405	-
SBI Liquid Fund - Growth - Direct	-	87,565	-	654
SBI Magnitude Fund - Direct - Growth	1,785	-	116	-
SBI Nightflight Fund - Growth - Direct	-	8,581	-	46
SBI Liquid Fund - Direct Plan - Growth	-	8,456	-	253
SBI Low Duration Fund - Direct Plan - Growth	14,321	14,321	509	51

\* Number of units **PP** & stockists **CURRENT**

For the record

Particulars	As at 31 March 2001	As at 31 March 2000
<b>Non-current:</b>		
<b>Security deposits:</b>		
Unexpired, credit note gross	1,413	1,667
Total	1,413	1,667
<b>Leases:</b>		
Short term leases - receivable from lessors	280	30
Long-term leases receivable	30	30
Total	4,244	3,062
<b>United Kingdom:</b>		
Less: Prepaid annual supplies in '00 & '01 (Note Note 21)	-	C 931
Initial deposit from Michael Parker	51	51
Other resources	19	32
Total	1,424	1,446

<sup>1</sup> Domestically, the 500 rupee price under protest towards outstanding demand from Tamil Nadu, Pethapuram and Chittaroor Corporation Unions (TANPUCU) in respect of arrears of payment as on 31st March 2011, was rejected by the User Board of Tamil Nadu on 21 October 2012. The State has since closed.

3 Interactions With Mental

Particulars	As at 31 March 2015	As at 31 May 2015
Advances (Excl of Prepaid for costs)	1,543	1,543
Total	-	1,543

49

Particulars	As on 31 March 2024	As on 31 March 2023
Non-current: Project in progress	12	20
Current: Prepaid expenses	12	18
Advance to suppliers	20	24
Advance to Employees	20	21
Total	728	853



Allegro Tech (India) Limited - Annexure to Annex - Financial Statement  
Half Yearly Statement of Comprehensive Profit and Loss Account for the year ended 31 March 2024  
[All amounts in Lakh of Indian Rupee ('₹' unless otherwise stated)]

#### 9 Trade receivables

Particulars	As at 31 March 2023	As at 31 March 2024
Trade Receivable - Unbilled and settled prior to issuance*	5,545	7,029
- Less Allowance for Estimated Credit Losses	(1,054)	(1,051)
Trade Receivable - Unbilled and settled prior to issuance	7,595	8,118
Trade Receivable - Unbilled and settled prior to issuance Less Allowance for Estimated Credit Losses	42	46
Trade Receivable - Unbilled and settled prior to issuance	7,573	8,112
Trade Receivable - Consigned	30	30
Trade Receivable - Future Supply Contract	(200)	(300)
Trade Receivable - Unbilled and settled prior to issuance	-	-
Total Trade Receivable	7,705	8,126
Less: Trade receivable due for collection from customers	2,053	2,053
Trade Receivable due for collection from customers	5,652	6,073
Trade receivable due for collection from customers (net of 2024)	521	111

Trade receivable aging schedule for the year ended as on 31 March 2024.

Ageing for trade receivable from the date of payment for each of the category as on 31 March 2024 (in days).

Particulars	Outstanding for the following periods from the date of payment						Total
	Up to Due Date	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Unbilled trade receivable							
- Consigned good	5,621	1,545	187	195	16	28	7,573
- Significant increase in credit risk	-	-	-	25	34	3	47
- Credit insured	-	-	-	-	-	-	-
Disbursed trade receivable							
- Consigned good	5,621	1,545	180	186	12	28	7,580
- Significant increase in credit risk	-	-	25	32	-	27	83
- Credit insured	-	-	-	492	17	5	275
Total	5,621	1,545	186	419	39	51	7,582
Less: Allowance for Expected Credit Losses	(550)	(550)	(550)	(550)	(550)	(550)	(550)
Total Trade Receivable							7,032

Trade receivable aging schedule for the year ended as on 31 March 2024:

Ageing for trade receivable (including 8,600 books referred to as yet unsettled or held for sale) from the due date of payment for each of the category as on 31 March 2024 - below.

Particulars	Outstanding for the following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months to 1 year	1-3 years	3-5 years	More than 5 years	
Unbilled trade receivable							
- Consigned good	5,360	1,565	127	115	30	19	7,276
- Significant increase in credit risk	-	41	13	26	-	3	46
- Credit insured	-	-	-	-	-	-	-
Disbursed trade receivable							
- Consigned good	5,260	1,504	205	136	38	58	7,026
- Significant increase in credit risk	-	-	-	-	-	-	-
- Credit insured	-	-	23	248	6	-	317
Total	5,360	1,504	218	353	56	13	7,026
Less: Expected Credit Loss Allowance	(550)	(550)	(550)	(550)	(550)	(550)	(550)
Total Trade Receivable							6,476

#### 10 Structured and net

The average due period for the 9M24 is 10 days.

(i) Trade receivable (turnover) are non-interest bearing and are generally on terms ranging from 45 days to 90 days (31 March 2024 - 1 day to 90 days).

(ii) Trade receivable (turnover) are non-interest bearing and are generally on terms ranging from 7 days to 90 days (31 March 2024 - Ranging less 7 days to 90 days).

Other receivable balance as of 31 March 2024 Rs. 2,112 due from bank customers & having more than 10% of the total outstanding trade receivable balance. Average due period is 10 days which is 9.5% of the total outstanding trade receivable balance as on 31 March 2024.

#### 11 Securitised credit losses

The Company has used a practical approach to calculating the mapped GRR difference for trade receivable based on present value. The Company's credit losses and losses by historical credit loss experience and adjustments for forward-looking information.

Based on the assessment of the Company that it is not involved with the class 1 from the relevant general loan loss & credit risk or key nature of assets as they are managed through the gross loan loss management process and not by specific credit risk by the Company. Accordingly, no provision has been made as necessary.

With regard to counterparties, the Company has no formal credit assessment process. Collection risk is evaluated on a year-to-year basis and reported in the Income Statement. Impairment provisions are not provided.

#### 12 Movement in the allowance for doubtful debts after taking account of the movements

Particulars	As at 31 March 2023	As at 31 March 2024
Balance at beginning of the year	545	242
Less: Allowance for estimated credit loss provided during the year	(17)	(58)
Less: Provisions written against receivable under off-balance sheet facilities	(22)	(103)
Balance at end of the year	310	654



**Digital Tech Limited (Formerly known as Mplus TechSoft Limited)**  
 Never forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakhs of Indian Rupees ('L') unless otherwise stated)

**10 Cash and cash equivalents**

Panditam	As at 31 March 2025	As at 31 March 2024
(i) Cash on hand	1	1
(ii) Balance in bank	8,139	8,171
<b>Total</b>	<b>8,140</b>	<b>8,172</b>

**11 Bank balances other than cash and cash equivalents**

Panditam	As at 31 March 2025	As at 31 March 2024
Other Bank Balances (including amounts held as margin money, etc.)	94	28
<b>Total</b>	<b>94</b>	<b>28</b>

**12 Equity share capital**

Panditam	As at		As at		
	31 March 2025	31 March 2024	31 March 2025	31 March 2024	
Number of Shares*	Amount	Number of Shares*	Amount	Number of Shares*	Amount
Authorized					
Equity shares of Rs.1/- each					
Convertible preference shares of Rs.100/- each					
Issued, subscribed and fully paid up					
Equity shares of Rs.1/- each fully paid up					
1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
13,50,000	1,350	13,50,000	1,350	13,50,000	1,350
1,02,38,326	1,024	1,02,38,326	1,024	1,02,38,326	1,024
1,02,38,326	1,024	1,02,38,326	1,024	1,02,38,326	1,024

\* No of shares are in absolute numbers.

(i) There was no change in issued and subscribed equity capital during the current period and in the previous year.

(ii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Panditam	As at		As at	
	31 March 2025	% holding	31 March 2024	% holding
Quies Corp Limited*	-	-	1,11,32,912	73.39%
Digital Solutions Limited*	1,11,32,912	73.39%	-	-

\* No of shares are in absolute numbers.

\* Transferred from Quies Corp Limited to Digital Solutions Limited on 31 March 2025 on account of Demerger of Quies Corp Limited.

(iii) Rights, preferences and restrictions attached to equity shares:

The Company has issued only one class of equity shares having a face value of Rs.1/- per share. Each holder of equity shares is entitled one vote per share. The dividend proposed by the Board of Directors of the Company is subject to the approval of the shareholders in the Annual General Meeting before it can be declared, which can be appointed by the Board of Directors. In the event of liquidation, the holders of equity shares will be entitled to receive a remaining assets of the Company, after distribution of all preference shares, if any. Distribution will be in proportion to the number of equity shares held by the shareholders.

(iv) There were no shares issued partly or fully or listed without payment being received in cash, allowed as fully paid up by way of bonus, shares or straight cash, during the last three years immediately preceding 31 March 2025.

(v) Shareholding of Promoters:

Promoter Name	31 March 2025			31 March 2024		
	No. of Shares*	% of total Shares	% changes during the year	No. of Shares*	% of total Shares	% changes during the year
Quies Corp Limited*	-	0.00%	15.39%	1,11,32,912	73.39%	73.39%
Digital Solutions Limited	1,11,32,912	73.39%	15.39%	-	0.00%	0.00%

\* No of shares are in absolute numbers.

\* Transferred from Quies Corp Limited to Digital Solutions Limited on 31 March 2025 on account of Demerger of Quies Corp Limited.



ADIGI Tech Limited (Formerly known as Allegro Technologies Limited)  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakh of Indian Rupees (₹) unless otherwise stated)

#### 13. OTHER equity

Particulars	As at 31 March 2025	As at 31 March 2024
a) Securities premium (Refer Note 13.1 below)		
Balance at the beginning of the year	12,013	12,013
Add: Additions made during the year	-	-
Balance at the end of the year	12,013	12,013
b) Capital reserve (Refer Note 13.2 below)		
Balance at the beginning of the year	(2,175)	(2,175)
Add: Additions made during the year	-	-
Balance at the end of the year	(2,175)	(2,175)
c) General reserve (Refer Note 13.3 below)		
Balance at the beginning of the year	1,413	1,413
Add: Additions made during the year	-	-
Balance at the end of the year	1,413	1,413
d) Retained Earnings (Refer Note 13.4 below)		
Balance at the beginning of the year	10,563	10,563
Less: Dividends (Refer Note 26)	(6,857)	(4,571)
Add: Profit attributable to owners of the Company	8,330	6,402
Add: Reassessment of defined benefit plan (net of taxes)	(196)	(265)
Balance at the end of the year	11,944	10,835
e) Foreign currency translation reserve (Refer Note 13.5 below)		
Balance at the beginning of the year	1,112	1,204
Add: Transfer from other comprehensive income	129	(162)
Balance at the end of the year	1,241	1,112
Total	24,025	23,327

##### Notes:

13.1 Funds received or issue of shares in respect of capital which has been deposited by shareholders prior to initial public offer.

13.2 Capital reserve comprises initial application money on shares issued, forfeited subsequently and reserves arising on business acquisitions.

13.3 This represents appropriation of profit by the Company.

13.4 Retained earnings consist of the amounts that can be distributed by the Company dividends to its equity shareholders.

13.5 This relates to the exchange of Foreign currency from the translation of financial statements of foreign operations with functional currency other than INR.

#### 14. Other Financial liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Current:		
Creditors for Capital Goods <sup>i</sup>	933	231
Unearned revenue	31	24
Unearned Revenue	468	381
Other payables <sup>ii</sup>	202	404
	1,595	766

<sup>i</sup> Includes balance of ₹ 248 Lakh due to NBSE vendor against open invoices as at 31 March 2024 (Refer Note 24).

<sup>ii</sup> Includes liability of ₹ 147 Lakh collected from those customers who are reported by the Company to be inactive as at 31 March 2025 (Refer Note 24).



**Milgo Tech Limited (formerly known as Milgo Technologies Limited)**  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
 (All amounts in ₹/- in Lakhs of Indian Rupees ('₹') unless otherwise stated)

**15. Provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Revolving Credit Facility	604	726
Less: Liabilities directly associated with ₹2546 classified as held for sale (Refer Note 3(d))	-	294
<b>Total</b>	<b>604</b>	<b>432</b>
Current Debtors	434	72
Committed stockists'	348	303
Provision for CSR Expenditure (Refer Note 24)	17	41
Provision for Machinery Board Tax & Audit claim (Refer Note 25(c))	22 <sup>1</sup>	22 <sup>1</sup>
<b>Total</b>	<b>7,803</b>	<b>545</b>

<sup>1</sup>The amount of compensation advance provision is unprovided because the Company does not have an unconditional right to defer settlement for this obligation.

**16. Trade payables**

Particulars	As at 31 March 2025	As at 31 March 2024
Other than Accountants (Refer Note 26)		
Due to Micro Enterprises and Small Enterprises	53	3
Due to Chained others than Micro Enterprises and Small Enterprises	4,399	4,612
Less: Liabilities directly associated with assets classified as held for sale (Refer Note 24)	-	(21)
<b>Total Trade payables</b>	<b>4,452</b>	<b>4,612</b>
Trade Payables to Related Parties (Refer Note 27)	190	120

Analysed Rs 3 Lakh (Rs. 3,00,000) of 31 March 2025 towards interest payment on dues of MSMEs, Micro and small enterprises as per MSMED Act 2006

Trade payables ageing schedule for the year ended as on 31 March, 2025:

Aging for trade payables from the due date of payment for each of the category as at 31 March 2025 is as below:

Particulars	Net Due	Outstanding for the following periods from due date				Total
		Less than 1 year	1-2 year	2-3 year	More than 3 years	
(i) MSME		53	-	-	-	53
(ii) Others	3,101	956	-	-	-	4,399
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
<b>Total Trade payables</b>	<b>4,452</b>	<b>911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,452</b>

Trade payables ageing schedule for the year ended as on 31 March, 2024:

Aging for trade payables (including Rs. 21.4k related to facilities directly associated with assets held for sale) from the due date of payment for each of the category as at 31 March 2024 is as below:

Particulars	Net Due	Outstanding for the following periods from due date				Total
		Less than 1 year	1-2 year	2-3 year	More than 3 years	
(i) MSME	+	3	-	-	-	6
(ii) Others	3,197	695	-	-	-	4,412
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
<b>Total Trade payables</b>	<b>3,203</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,898</b>

**17. Other current liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
Advances from customers	7 <sup>1</sup>	7 <sup>1</sup>
Stockholders	636	670
<b>Total</b>	<b>643</b>	<b>744</b>

**18. Current tax liabilities (net)**

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Income Tax (Net of Advance Tax)	1,106	177
<b>Total</b>	<b>1,106</b>	<b>177</b>



RB



DIGITech Limited [Formerly known as Abac Technologies Limited]  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2024  
 [All amounts in Lakhs of Indian Rupees ('L') or ₹ unless stated]

**18 Revenue from operations**

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
<b>Productive Activities</b>		
(i) Customer Experience Management (CEM)		
(i) International	36,172	32,775
(ii) Domestic	10,220	8,756
(ii) Employee Experience Management (EEM)		
(i) International	4,286	3,745
(ii) Domestic	8,620	11,881
<b>Total</b>	<b>54,681</b>	<b>53,312</b>

**(i) Disaggregation of turnover**

The Group's turnover is disaggregated by both from contracts with customers by each of the business segments. The Group believes that the disaggregation best depicts how the Group derived, using and occupancy of its resources and cash flows are affected by country, market and other economic factors.

**(ii) Trade receivables and Unbilled Revenue**

The Group classifies UNBILLED revenue as revenue for services as either a receivable or as a billed revenue. Trade receivable and unbilled revenue are presented in the respective line item in the Balance Sheet.

The following table provides a summary of trade receivable and unbilled revenue from contracts with customers.

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
Receivables which are included in Trade and other receivable	7,186	6,573
Unbilled Revenue	4,244	7,872

The amount includes the portion of Trade receivable less ₹ 9,820 thousand which are reclassified as Unbilled Revenue in Period 34 Field for sale (Refer Note 24).

Unbilled Revenue is defined as the company's right to consideration for work completed but not invoiced at the reporting date. Unbilled Revenue are recognised in profit or loss when the right is become unconditional.

**(iii) Performance obligations and remaining performance obligations**

The following table details the amount of the consideration paid yet to be recognised as at the end of the reporting period and an estimate as to when the Group expects to recognise these amounts in revenue. Applying the principle in section 33(1) of Act 11, the Group has not deducted the value of remaining performance obligations for contracts with an original expected duration of one year or less and (i) contracts for which the Group recognises revenue at the amounts to which it becomes right to invoice for services performed (typically more than 90% after providing a written estimate).

**19 Other income**

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
Interest Income		
- interest received	19	1
- interest on loans	21	24
on foreign related parties (including subsidiary)	—	12
others	59	48
Other income, net (Refer Note 10(b))	59	—
Net gain/loss arising on Finance Assets derecognised at Fair Value through Profit or Loss	361	37
Profit on redemption of current investments	169	566
Net gain on foreign currency translation and remeasurement	73	544
Profit on sale of property	—	—
<b>Total</b>	<b>1,071</b>	<b>990</b>

\* Amounts in ₹ 000,000 and ₹ 000 lakhs

**20 Employee benefit expenses**

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
Salaries, wages and bonus	31,120	23,330
Defined contribution plan and other costs	4,723	1,654
Defined benefit expenses	2,092	1,912
<b>Total</b>	<b>35,935</b>	<b>26,896</b>

During the current year, the Company had disclosed an interest on defined benefit obligation from Employee benefits, according to Finance Act 2023. In the current year, no reclassification of the funds according to the nature of benefits. Pursuant to the change, the Employee benefit liability as at 31 March 2023 is being restated. Accordingly, Employee benefit rights by fund basis. Prior period figures are revised and been restated.



**22 Finance costs**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest expense		
(i) Interest accrued on lease liabilities	380	380
(ii) Interest Cost on Defined benefit Plan*	73	61
(iii) Others	3	-
<b>Total</b>	<b>453</b>	<b>441</b>

\* During the current year, the Company had reclassified net interest on defined benefit obligation from Employee benefits expenses to Finance costs as this results in better representation of the costs according to the nature of expenses. Pursuant to the change, the Employee benefits expense for prior years as of 31 March 2025 is lower by ₹ 31 lakhs. Accordingly, Finance cost is higher by ₹ 31 lakhs. Prior period figures presented have also been restated.

**23 Other expenses**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Professional and Consultancy Charges	2,134	2,430
Travelling and Conveyance	78	534
Power and Fuel	400	829
Rent	87	131
Repairs and maintenance		
Equipment	1,131	1,400
Others	74	587
Postage, telephone expenses	36	43
Fees, rates and taxes	115	114
Sales and marketing expenses	1,929	704
Connectivity and communication cost	1,135	802
Security charges	365	391
Bank charges	36	26
Allowance for Expected Credit Losses	127	566
Trade Receivables Written off	27	400
Less: Release of allowance for expected credit losses	(22)	(106)
Corporate social responsibility expenditure (Refer note 24)	29	33
Directors' remuneration	7	7
Directors' commission	21	16
Miscellaneous expenses	126	113
<b>Total</b>	<b>10,401</b>	<b>8,957</b>

**24 Corporate social responsibility expenditure**

As per section 135 of the Companies Act, 2013, 2% of the average net profit of the last 3 years as determined under Section 198 of the Act are as follows:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Gross amount required to be spent by the Company during the year	72	63
Amount spent during the year		
(i) Construction or acquisition of assets	-	-
(ii) On purpose other than those referred Note 27	108	57
Shortfall at the end of the year	12	41
Total of previous years shortfall	-	10
Reason for Shortfall (Refer note below)	Partially to other year ongoing projects	Partially to ongoing projects
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year	NA	NA

\* Contributors made broadly in which Directors having significant influence (Refer Note 27(i))

The provisions of Section 135 of the Companies Act, 2013, relating to the mandatory requirement of amount to be spent towards corporate social responsibility is applicable for the Company during the current year based on the stipulated criteria. Accordingly the Company needs to spend at least 2% of its average net profit of the immediately preceding three financial years on corporate social responsibility (CSR) activities. A CSR committee has been formed by the company as per the Act. During the current financial year, the Company has spent an amount of ₹ 0.8 Lakh toward current year obligation and ₹ 0.48 Lakh toward previous year obligation brought forward towards various activities as enumerated in the CSR Policy of the Company which covers providing education, health and civic amenities etc. As of 31 March 2025, the Company has an unspent CSR obligation of ₹ 12 lakhs. The Company will be transferring such amount to the funds as specified under Schedule VII of the Companies Act 2013 within the timelines specified under the Act.



Noida Tech Limited (Formerly known as Adroit Technologies Limited) Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025 All amounts are in Indian Rupees ('₹), unless otherwise stated			
23 Taxation			
23.1 Income tax expense			
23.1.1 Recognition in Statement of Profit and Loss			
Prediction	Year ended 31 March 2025	Year ended 31 March 2024	
Domestic Tax:			
Reversed with current year*	1.53*	2.25	
Debtors Tax	1.53	2.25	
(1) Reversal of the current year*	-1.53	-2.25	
Total income tax expense recognised in statement of profit and loss	2.00*	3.11*	

\*The Company has applied X-Amt reduction under Section 65A of Income Tax Act, 1961 in respect of diverse income received from its wholly-owned subsidiary, Alloys Tech Metals Inc., Philippines amounting to Rs. 1.53 both for 31 March 2025 and 31 March 2024, respectively. Consequently, the Company has applied X-Amt reduction in respect of diverse income received from its subsidiary, which aggregates to Rs 2.25 (both for 31 March 2025 and 31 March 2024, respectively).

23.1.2 Recognition in Other Comprehensive Income			
Prediction	Year ended 31 March 2025	Year ended 31 March 2024	
Gains and Losses:			
Reversal of the debtors' interest adjustment/loss	51	31	
Initial interest to recognise in other comprehensive income	51	31	
Reversal of the losses not recognised in other comprehensive income less X-Amt P&L (Only if re-determined to costs or loss)	51	31	
Total	51	31	

23.1.3 Reconciliation of expected tax			
The P&L components for tax expense and the reconciliation of the expected tax expense based on the statutory income tax rate of the Company at 25.17%. The Company paid for new ITC 304718 & 115624. A reconciliation of income tax expense applicable to accounting profit/loss before tax on the statutory income tax rate is recognised income tax expense for the year ended 31.3.25 as follows			
Prediction		For the year ended 31 March 2025	For the year ended 31 March 2024
Profit before tax		71,300	45,112
Dividend income tax @ 5%		25.17%	25.17%
Computed expected tax expense		17,890	11,440
Tax on Dividend Income (17,890) is an reversal amount		(17,890)	2,860
Effect of non-deductible expenses		15	15
Effect of Special deduction		147	225
Effect of Non-applicability of ITC Business under special provision less: Gain from Net of Profit margin & ITC under special provision		133	-
Dividend Tax on investment of AIC		53	70
Interest		11	10
Difference in average tax rates		100	81
Total Income tax expense recognised in the statement of profit and loss		2,00*	2,00*



Mitrap Tech Limited (Formerly known as Allspice Technologies Limited)  
 Note forming part of the Consolidated Financial Statement for the year ended 31 March 2025  
 (All amounts in Lakh of Indian Rupee (₹), unless otherwise stated)

**25.2 Deferred Tax Balances**

The following is the analysis of Deferred tax balances as presented in the financial statements:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Deferred tax assets</b>		
Loss Deferred tax Assets	1,408	1,393
Deferred tax assets (net)	324	515
<b>Deferred tax balances</b>	925	683

Movement in the deferred tax balances:

Particulars	For the year ended 31 March 2025		
	Opening Balance	Recognised in Profit or Loss	Recognised in Other Comprehensive Income
Depreciation on Property, Plant and Equipment	356	90	-
Employee Benefit Expenses	310	(51)	61
Provision for Expected Credit Loss on Financial Assets	142	21	-
Impairment account of PPE Assets	740	30	-
Impairment account of Non-current Assets	526	(21)	-
Provision for Impairment of Intangible Assets under development	57	(41)	-
<b>Deferred Tax Assets (Balances)</b>	<b>925</b>	<b>(128)</b>	<b>51</b>

Particulars	For the year ended 31 March 2024		
	Opening Balance	Recognised in Profit or Loss	Recognised in Other Comprehensive Income
Depreciation on Property, Plant and Equipment	410	(35)	-
Employee Benefit Expenses	249	42	21
Provision for Expected Credit Loss on Financial Assets	59	10	-
Impairment account of PPE Assets	(162)	318	-
Impairment account of Non-current Assets	900	(170)	-
Provision for Impairment of Intangible Assets under development	53	9	-
<b>Deferred Tax Assets (Balances)</b>	<b>487</b>	<b>83</b>	<b>21</b>



Alldigi Tech Limited (Formerly known as Alldigi Technologies Limited)  
 Below, forming part of the Consolidated Financial Statements for the year ended 31 March 2004  
 All amounts in Indian Rupees ('₹') unless otherwise stated

**IV. Liabilities**

The Group has issued its Results and Contracts.

**iv. Statutory Liabilities:**

The following are the changes in the carrying value of right to receive customer's remittance:

Particulars	Lakhs of Indian Rupees		
	Buildings	Components	Total
Balance as at 01 April 2003	4,02	22	4,24
Additions :	2,38	-	2,38
Deletions :	1,14	-	1,14
Depreciation :	(2,97)	(26)	(3,23)
<b>Balance as at 31 March 2004</b>	<b>4,18</b>	<b>-</b>	<b>4,18</b>
Balance as at 01 April 2003	4,18	-	4,18
Additions :	4,28	13	4,41
Deletions :	1,01	-	1,01
Depreciation :	(2,42)	(214)	(2,63)
<b>Balance as at 31 March 2004</b>	<b>5,11</b>	<b>-</b>	<b>5,11</b>

\* Net of adjustments on account of movements and remittances etc.

The aggregate depreciation expense for YOY assets is included under depreciation and amortization expense in the Statement of Profit and Loss.

**v. Trade Liabilities**

The following is the movement in trade liabilities outstanding at year end:

Particulars	Subsidiary	Components	Total
Balance as at 01 April 2003	4,15	22	4,37
Additions :	2,38	-	2,38
Transfers between subsidiary companies	14	10	24
Deletions :	(15)	-	(15)
Payments of inter-subsidiaries	(2,25)	(16)	(2,41)
<b>Balance as at 31 March 2004</b>	<b>4,48</b>	<b>-</b>	<b>4,48</b>
Balance as at 01 April 2003	4,48	-	4,48
Transfers between subsidiary companies	4,37	13	4,50
Deletions :	31	9	40
Payments of inter-subsidiaries	(10)	-	(10)
<b>Balance as at 31 March 2004</b>	<b>5,29</b>	<b>-</b>	<b>5,29</b>

\* Net of intersubsidiary movements on account of transfers and remittances etc.

The following is the transfer of current and non-current trade liabilities:

Particulars	As at 31 March 2003	As at 31 March 2004
Non-current trade debts	4,37	24
Current trade debts	1,01	1,01

**vi. Accrued Liabilities in respect of Wages and Salaries**

Particulars	As at 31 March 2003	As at 31 March 2004
Depreciation Expenditure	261	2,38
Finance Costs and Income	30	30

**vii. The table below provides details of the contractual maturities of major liabilities other than accounts receivable:**

Particulars	As at 31 March 2003	As at 31 March 2004
Less than 1 year	2,38	1,71
Less than 1 year and up to 1 to 2 years	4,00	2,05
After 2 years	77	-

Note: The Group does not have any long term liability vis-a-vis regard to its lease liabilities as the same would be settled in future by meeting the obligations arising to other liabilities as and when they fall due.



Digital Tech Limited (Formerly known as Allnet Technologies (P) Ltd.)  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2023.  
 (All amounts are in Lacs of Indian Rupees ('₹), unless otherwise stated)

**A. Related party transactions**

**A. Assets of related parties and related party relationships**

Relationship	Name of the related party
Holding Company	Digital Services Limited
Parent Subsidiaries	Billion Connect Private Limited Hedgeon Technologies Private Limited MF Exchange US Inc. Money Corp (India) Private Limited Quest Philippines Corp Quest Corp Limited Private Limited Outfit Corp Manpower Supply Services LLC Quest International Services Private Limited (Formerly known as Golden Star Facilities And Services Private Limited) Quoteglobe Singapore Pte Ltd Tinman Jewelry Services (India) Private Limited Tinmax Smart Infrastructure Private Limited Vesting Cellular Services Private Limited
Entity on which key management personnel have significant influence	Quest Corp Limited Basinger Enterprises Limited Cawentech Foundation Quintec Foundation
Key management personnel	Mr. Ravi Kapoor (Chair) Mr. Suresh Mehta (up to 22 September 2019) Mr. Praveen Jain (from 23 October 2019) Mr. Vasant Narendran (up to 27 March 2021)
Directors	Mr. Arvind Acharya (Chair) Mr. Sameer Khandwala Mr. Milind Chitrekar Ms. Leanne Gunda R Mr. Guruprasad Srivastava Mr. Anupam Patnaik

**B. Transactions with related parties**

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2024
Income from services, selling to Innocom Technologies Private Limited	-	1
MF Exchange US Inc.	1,225	1,212
Money Corp (India) Private Limited	3	3
Q2q Services Limited	-	18
Quest (Philippines) Corp	5	5
Quest Corp Limited (Proprietary Limited)	4	-
Quest Corp Limited	794	365
Quoteglobe (Singapore) Pte Ltd	4	4
<b>Internal Income</b>		
MF Exchange US Inc.	-	11
Quest (Philippines) Corp	-	-
Quoteglobe (Singapore) Pte Ltd	-	-
Expense incurred by others through professional/consulting/agency/AC etc		
MF Exchange US Inc.	1,208	38
Money Corp (India) Private Limited	-	1
Quest Corp Limited	562	573
Quest Corp Manpower South Services LLC	137	85
Tinmax Security Services India Private Limited	285	215
Cost of Asset	127	109
Dividend paid to <b>Helping company</b>	500	3,300
Reimbursement of expenses incurred by the company	-	59
Quest Corp Limited	-	-



**Reliance Tech UBM Limited (Formerly known as Allnet Technologies Ltd Ltd)**  
**Notes forming part of the Consolidated Financial Statement for the year ended 31 March 2005**  
**(All amounts are in Lakh of Indian Rupees ('L'), unless otherwise stated)**

Particulars	For the year ended 31 March 2005	For the year ended 31 March 2004
Recovery made by the company towards benefit cost McKinsey US, Inc.	214	164
Repayment made /Refund received towards CSR (Corporate Social Responsibility) Expenses Carmen Foundation Globe-Trotter	47	5
Recontribution and new liability :-		
Other Employees Other Employees Company Secretary Other than P&A Director	237	112
	30	68
	24	18
	28	33

\*Amounts for year ended 31 March 2004

# Created to be a better statutory effective from 01 Jan 2004. Transactions reported for previous years end on 31 March 2004

#### D. Balances with related parties

Particulars	As at 31 March 2005	As at 31 March 2004
TMW Investments McKinsey US, Inc. Nestle S.A. (USA) Private Limited (Cognis) Strategic Initiatives Globe-Trotter (Malaysia) Corp. Globe-Trotter (India) Private Limited Globe-Trotter Limited Quicor Global (Malaysia) Corp. Sdn. Bhd.	47	42
Globe-Trotter McKinsey US, Inc. Globe-Trotter Quicor Global (Malaysia) Corp. Sdn. Bhd. Tremco Sanitary Services (India) Private Limited	1	1
Stocking authority - RHF	-	18
PWUents' contribution to fund	21	15
Other financial assets Carmen Foundation McKinsey US, Inc. DRIg Systems Limited Globe-Trotter Globe-Trotter Services Private Limited Globe-Trotter Services Private Limited Globe-Trotter Services Private Limited McKinsey US, Inc. Globe-Trotter (Malaysia) Corp. Quicor Global (Malaysia) Corp. Sdn. Bhd.	127	136
Other Financial Assets - Intangible Assets McKinsey US, Inc. Globe-Trotter (Malaysia) Corp. Quicor Global (Malaysia) Corp. Sdn. Bhd.	12	11
Other Financial Liabilities McKinsey US, Inc. DRIg Systems Limited Globe-Trotter Services Private Limited LLC Tremco Sanitary Services (India) Private Limited	175	79
	202	526
	1	1
	38	15

\*Amounts for year ended 31 March 2004

# Created to be a better statutory effective from 01 Jan 2004. Transactions reported for previous years end on 31 March 2004

Note:-

(i) The Group accounts for costs incurred in the conduct of the Reliance Project based on the actual resource - data, time, travel and expense etc. incurred by such related parties. The Reliance Project is not confirmed to the Management Account as of 31 March 2005, there are no further accrues payable to it attributable to them after due consideration shown. The Company has a certain costs on behalf of other companies in the group. These costs have been allocated across P&A POF on a basis mutually agreed to with the group companies.

(ii) Remuneration and other benefits (upto 10% of total employee benefits). As the gratuity and compensated absence are determined by all the employees. At aggregate, the non-employees salaries and other benefits amounts relating to key management personnel would be accounted individually.

(iii) The remuneration payable to key management personnel is determined by the remuneration and compensation committee. Having regard to the performance of individuals and overall funds.

(iv) All remunerations are gross except DRIg US and RHF's Remuneration. The amounts outstanding are unclaimed and will be settled in cash. These have been set off against the amounts due to the firm from related parties or against the amounts debited for during the year.



**Aditya Birla United Spirits Limited and Aditya Technologies Limited**  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2023  
 (All amounts are in Indian Rupees ₹, unless otherwise stated)

**28 Earnings per equity share**

Particulars	For the year ended 31 March 2023	Year ended 31 March 2024
Profit after tax considered as numerator for calculating basic and diluted earnings per share	8,330	6,400
Weighted average number of equity shares for the purpose of calculating Basic & Diluted EPS	1,52,36,261	1,41,35,328
Nominal value of equity shares (₹ 1)	15	15
Basic EPS (in ₹)	54.86	46.08
Diluted EPS (in ₹)	54.86	46.08

**29 Provisions, Contingent assets and contingent liabilities**

**a) Contingent liabilities**

- (i) Litigation risk: The Company has participated in the  
 (ii) Litigation risk:  
 (iii) Litigation risk:

The following company has filed a suit before the relevant authority as on the date of financial statements. Based on management's assessment, the company is confident that amounts will be recoverable by the company in the event of a final award. The outcome of the proposed action is to be made available to the Company.

(iv) Other liability

In January 2008, the Company had received a judgment from the Tamil Nadu Generation and Distribution Corporation Limited ("TANGEDCO") for an amount of ₹ 10.5 billion (different amount of compensation being distributed) in the suit category applicable to the CG (prior to its successive effect from June 2005 to June 2007). The Company had filed a writ petition in the Madras High Court on 14/07/2010 against TANGEDCO to get the judgment set aside and instructed the Corporation to distribute the sum in the way as the appellate provisions laid down in the Constitution in the regard. While the preliminary injunction was issued by the Madras High Court was in progress, the Company received second notice from the TANGEDCO for the dispute claim of ₹ 1.51 Lakh for the above claim which was admitted ordered for the same from 26/07/2010 to 07/08/2010 amending in ₹ 1.13 Lakh along with Related Payment Schedule (RPS) for the principal amount pertaining to the period June 2005 to July 2010 and was demanded to be paid within 120 days. On the same date, the supply of electricity was suspended to be compensated. The Company proposed to pay the due in installments which would be immutably proceed with the legal resolutions as the matter passed by the Supreme Court in the Supreme Court. The Company assess provision amount at a rate of 12% (12%) p.a. The APSC amount is therefore to be taken into consideration by the Company as contingent liability. Based on management's assessment and information available to the management company is confident that the dues and costs will not be payable by the Company and expects that the outcome of the appeal is to be made of 30 days after to the company.

**b) Contingencies**

Particulars	Year ended 31 March 2023	Year ended 31 March 2024
Capital commitment due and payable - Estimated amount of capital contracts, according to the contract	300	50

**c) Disclosure required under 44(1)(d) of the Act, Social security Development Acc. (SSA)**

Particulars	31.3.23	31.3.24
(i) Purchase and delivery unpaid at any supplier in the end of the accounting year	0	0
(ii) Unpaid and honorarium unpaid to the C. cover cost at the end of the accounting year	0	0
(iii) The amount or interest and along with the amount of the expenses made to the supplier beyond the deposited sum	0	0
(iv) The amount of interest due and payable for the year	0	0
(v) The amount of interest due and payable as on the end of the accounting year	0	0
(vi) The amount of further interest due and payable from on the succeeding year until such date when the interest due above is actually paid	0	0

To the best of our knowledge and belief, no other information required by section 44(1)(d) of the Act has been disclosed or omitted by us in accordance with the requirements of the Act.

**d) The Group has not availed or obtained any facility to any person, or entity, including foreign entities for purposes such as VOF funding whether availed or otherwise, for the following and**

- (i) directly or indirectly and/or availed or obtained a loan from any person, represented by or on behalf of the group (Ultimate Beneficiary), or  
 (ii) provided any guarantee, security or the like on behalf of the Ultimate Beneficiary.

The Group has not availed any facility to any person, or entity, including foreign entities (Funding Party) for the purposes such as VOF funding or otherwise, for the group.

- (i) directly or indirectly and/or availed or obtained a loan from any person, represented by or on behalf of the Funding Party (Ultimate Beneficiary), or  
 (ii) provided any guarantee, security or the like on behalf of the Ultimate Beneficiary.



**Digitech Limited (Formerly known as Alaris Technologies Limited)**  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
 All amounts are in units of Indian Rupees ('₹), unless otherwise stated.

**22 Segment Reporting**

In IAS 18 establishes the standards for the way that business enterprises report information about operating segments, which is based on the "management approach". Under "Management Approach", the Chief Operating Decision Maker (CODM) considers and regularly reviews the segment operating results to assess the performance of the individual segments and group as a whole. The Chief Executive Officer (CEO) is considered to be the Chief Operating Decision Maker (CODM) as defined in IFRS 11. The Operating Segment is the level at which discrete financial information is available. The CODM allocates resources and assess performance at this level. The group has Customer Experience Management (CEM). In previous year, this was called Digital Business Services (DBS) and Employee Experience Management (EEM). In previous year, this was called Human Resource Outsourcing (HRO), as its business segments for the financial year ended 31 March 2025.

The above business segments have been identified considering:

- a. Function of products and services;
- b. the different risks and rewards;
- c. the internal organization and management structure; and
- d. the internal financial reporting by segments.

Three business segments were considered to be primary and solely reportable segments of Group for the period ended 31 March 2025.

**Business Segments**

CEM comprises Telesales and Outbound Teleselling services and Call Quality Monitoring services, standardised to its clients. EEM comprises payroll processing and statutory compliance, Payroll Services to its client.

**Segment accounting policies**

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.

**Segment Information**

Particulars	CEM	EEM	Unallocable	Total
Revenue from operations	49,204	14,137	-	54,331
	51,540	15,897	-	67,437
Operating and other expenses (1000L) incl.:	34,386	8,833	751	44,960
	24,704	3,074	481	34,759
Depreciation and amortisation expense	3,255	678	366	4,299
	2,454	578	198	3,330
Finance costs	-	-	459	459
	-	-	441	441
Interest income	-	-	368	368
	-	-	351	351
Exceptional items	-	-	(1,000)	(1,000)
Profit before tax	9,333	4,806	261	11,000
	8,267	5,247	(1,029)	8,510
Tax expense	-	-	2,520	2,520
	-	-	2,110	2,110
Profit after tax	-	-	-	8,530
	-	-	-	8,400

Note : Numbers in 2022 represents corresponding figures for the Financial Year ended 31 March 2024

**Other Information**

Particulars	CEM	EEM	Unallocable	Total
Segment Assets	9,471	5,111	27,346	41,928
	1,208	5,085	24,471	36,762
Particulars	CEM	EEM	Unallocable	Total
Segment Liabilities	2,753	1,873	11,831	15,459
	2,633	1,711	7,679	12,216

Note : Numbers in 2022 represents corresponding figures for the Financial Year ended 31 March 2024



**13 Employee Benefits**

**a) Defined Contribution plans**

The Group makes Provident Fund contributions, which is a defined contribution plan, for qualifying employees. Additionally, the Group also provides, for covered employees, health insurance through the Employee Health Insurance Scheme. Under the Scheme, the Group is required to contribute a specified percentage of the payroll base it has for employees. The contributions payable to these plans by the Group are as under specified in the rates in the scheme.

**Employee expenses**

Particulars	For the year ended 31 March 2005	For the year ended 31 March 2004
Incurred under 'Cost of Employee Benefit Plan' and other funds:		
Contribution to Employee state insurance	115	117
Contribution to pension fund	367	348
Contributions to other funds	356	353

**b) Defined Benefit Plans**

In respect of its own staff, the Company offers 'Group Life & Health Employee Benefits Scheme' as a post-employment benefit for qualifying employees and operates a group plan. The benefits liability is calculated as per the Payment of Gratuity Act, 1972 from the fiscal year upon completion of ten years of continuous service and compensation is payable to employees on retirement or on termination of employment. In case of death during a service, gratuity is payable irrespective of age. The Company's obligation towards its group liability is a defined benefit plan.

In the case of Venus staff of the group, the Company offers the cashed benefit plan in the form of Retirement benefits. As per the respective contract of the jurisdiction of diversity, the employee will earn and receive retirement pay, which is twice the age of 60 years of work (provided he has served at least ten years with the company). The Company's obligation towards its group liability is a defined benefit plan.

**Decomposition of Risk Exposures**

Valuations are performed on certain basis out of pre-determined assumptions and other regulatory provision which vary over time. Thus the Group is exposed to actual values in assessing the above group liability benefit which are as follows:

**i) Interest Rate risk:** The plan requires the Group to set aside an interest rate of 8.36% (Actual) which will result in an increase in the ultimate cost of providing the above benefit and will result in a decrease in the value of the liability (as shown in financial statement).

**ii) Investment Risk:** The probability of realisation of investment losses, subject to the expected return in any particular investment.

**iii) Salary Escalation Risk:** The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in India. Deviations in the rate of increase of salary or failure to plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan liability.

**iv) Demographic Risk:** The Group uses several mortality and attrition assumptions in valuation of the liability. The Group is exposed to the risk of actual experience turning out to be worse compared to the assumption.

**v) Liquidity Risk:** This is the risk that the Group is not able to meet the short-term liquidity requirement. This risk arises due to non availability of enough cash/cash equivalents to meet the obligation of liquid assets not being sold in market.

In respect of the plan, the most recent actuarial valuation of the present value of the defined benefit obligation was carried out as of 31 March 2005. The present value of the defined benefit obligation, and the related current service cost and vested service cost were measured using the projected unit credit method.

The following table sets out the funded status of the Gratuity Plan as of 31 March 2005 and the amounts recognised in the financial statement:

Particulars	Year ended 31 March 2005	Year ended 31 March 2004
<b>Defined benefit plan disclosed benefit obligation</b>		
Present value of defined benefit obligation at the beginning of the year:		
Interest cost	129	143
Current service cost	61	53
Plan assets at risk:	10	15
Benefit outflow	(150)	(160)
Actuarial loss/gain	73	53
Present value of defined benefit obligation at the end of the year	1,162	1,259
<b>Changes in the value of changes</b>		
Fair value of plan assets at the beginning of the year	10	14
Expected return	5	13
Contributions by the Group	24	16
Service cost and changes deducted	(109)	(163)
Administrative Expenses	10	11
Actuarial loss/gain	260	251
Fair value of plan assets at the end of the year	365	340
<b>Net defined benefit obligation (Assets)</b>	365	340
Net current	365	340
Change	365	340



## W39 Tech Limited (Formerly Known as Albat Technologies Limited)

Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
All amounts in Indian Rupees ('₹) unless otherwise stated

Particulars		Year ended 31 March 2025	Year ended 31 March 2024			
<b>Amounts recognised or profit or loss</b>						
Current service cost		185	104			
Past service cost		-	-			
Interest cost		54	63			
Expected return on plan assets		86	103			
Administrative Expenses		-	-			
Total amount recognised in profit or loss		104	168			
<b>Amount recognised in other comprehensive income</b>						
Remeasurement due to changes in actuarial assumptions		143	83			
Total amount recognised in other comprehensive income		143	83			
Particulars		Year ended 31 March 2025	Year ended 31 March 2024			
<b>Significant actuarial assumptions</b>						
(a) Discount rate and growth rates on plan assets		5.30%	5.37%			
(b) Long-term rate of compensation increase		5.30%	5.30%			
(c) Attrition rate		75.75%	75.30%			
- employees with service less than 3 years as at valuation date		35.75%	35.50%			
- employees with service more than 3 years as at valuation date		75.75%	75.30%			
The estimates of rate of escalation in salary are derived by taking account inflation, salary promotion and other relevant factors including supply and demand in the employment market. The discount rate is based on the present value of the cash flows and assumptions such as the behavior over time for the cash flows of the obligations.						
<b>Sensitivity analysis</b>						
The key actuarial assumptions for the determination of the defined benefit obligation are the attrition rate, discount rate and the long-term rate of compensation increase. The estimation of the net defined benefit liability is sensitive to these assumptions. It is estimated that the active members of the scheme will experience no change initially in accordance with the Interim Assured Lives Study (2012-13) (IAMLs). The following table sets out the effects of changes in these key assumptions on the defined benefit liability.						
	Attrition Rate		Discount Rate		Future Salary Increase	
	Increase	Decrease	Increase	Decrease	Increase	Decrease
31 March 2025						
Defined benefit obligation	1%	-1%	1%	-1%	1%	-1%
Impact on defined benefit obligation	(2)	1	24	5	30	(25)
31 March 2024						
Sensitivity rate	1%	-1%	1%	-1%	1%	-1%
Impact on defined benefit obligation	15	(17)	(25)	15	121	(103)
<b>Other disclosure</b>						
Expected contribution to post-employment benefit plan for the year ending 31 March 2026 is ₹ 4.11 Lakhs. The expected contribution of the defined benefit obligation is 2 years (31 March 2025, dryrun).						
The expected future payments for the 15 years after balance sheet date is as follows:						
Periods after	1 year	2-3 years	4-10 years	More than 10 years	Total	
31 March 2025	424	772	179	24	1,399	
31 March 2024	132	170	261	1,034	3,204	
<b>Q1 Retirement Plan of Mania</b>						
The following table sets out the funded status of the Retirement Plan of Mania and the amounts recognised in the financial statements.						
Particulars		Year ended 31 March 2025	Year ended 31 March 2024			
<b>Changes in present value of defined benefit obligation</b>						
Present value of defined benefit obligation at the beginning of the year		100	125			
Interest cost		12	9			
Current service cost		52	77			
Past service cost		-	-			
Benefit paid		-	-			
Actuarial loss/gain		10	21			
Exchange R-X-2000 adjustments		3	(4)			
Present value of defined benefit obligation at the end of the year		208	168			
<b>Changes in fair value of plan assets</b>						
Fair value of plan assets at the beginning of the year		-	-			
Expected return		-	-			
Contributions by the Group		-	-			
Benefits paid and charges deducted		-	-			
Actuarial gains		-	-			
Fair value of plan assets at the end of the year		-	-			
Net defined benefit obligation deficit		208	168			
Current		-	-			
Non-current		208	168			



Digit Tech Limited (Formerly known as Astra Tech Solutions Limited)  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025  
 (All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024			
<u>Accrued expenses in profit or loss</u>					
Current service cost	52	32			
Past service cost	-	-			
Amortised:	13	4			
Expended amount on past service costs	-	-			
Total expense recognised in profit or loss	65	37			
<u>Amount recognised in other comprehensive income</u>					
Reclassification due to change in discount rate	13	27			
Total amount recognised in other comprehensive income	13	27			
Particulars	Year ended 31 March 2025	Year ended 31 March 2024			
<u>Significant assumptions</u>					
(i) Discount rate and expected return on plan assets	6.50%	5.50%			
(ii) Long-term rate of compensation increase	5.00%	5.00%			
The discount rate of 6.50% is based on salary considerations, actual voluntary exits and accounts receivable currently payable and other relevant factors including long term demand in the compensation market. The discount rate is based on the prevailing market yields of Indian government securities as at the balance sheet date for the current term of the obligation.					
<b>Risk analysis:</b>					
The key risk assumed assumptions for the determination of the defined benefit obligation and investment rate, discount rate and the long-term rate of compensation					
	Discount Rate	Future Salary Increase			
	Interest	Increase	Interest	Increase	
31 March 2025					
50%athy, Level	16	18	16	18	
Actual or actuarial benefit obligation	212	40	41	49	
31 March 2024					
50%athy, Level	16	15	15	15	
Actual or actuarial benefit obligation	125	31	30	33	
The projected benefit payments for the 15 years after the balance sheet date is as follows:					
Particulars	Between 1-5 years	Between 6-10 years	Between 11-15 years	10 years and above	Total
Year ended 31 March 2025	41	29	63	3478	6,312
Defined benefit obligation					
Year ended 31 March 2024	38	26	43	3,517	4,424
Defined benefit obligation					
<b>(i) Compensated Absences</b>					
Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024			
Included under "Staff Benefits"	38	31			
Net of reversal amounts					
Particulars	As at 31 March 2025	As at 31 March 2024			
Net effect of "Compensated Absence" in the Balance Sheet	348	368			
Current service of the year	348	368			
Non-current portion of the others	-	-			
The amount of compensated absences provision is presented as current since the Group does not have unconditional right to defer settlement of this obligation.					
The Key Assumptions used in the computation of provision for compensated absences are as given below:					
Particulars	2024-25	2023-24			
Discount Rate (%)	6.50%	6.50%			
Future Salary Increase (%)	5.00%	5.00%			



**Alldigi Tech Limited (Formerly known as Alissec Technologies Limited)**

Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2025

(All amounts are in Lakhs of Indian Rupees (₹), unless otherwise stated)

**Sale of Labour Law Compliance (LLC) Division and Transfer of certain customer contracts pertaining to payroll compliance business**

On 06 February 2024, the Board of Directors of the Company approved the sale of its Labour Law Compliance (LLC) Division of Employee Experience Management (EKM) segment on a going concern basis by way of a lump sum sale, subject to closing adjustments as defined in Business Transfer Agreement (BTA) dated 06 February 2024. During the year ended 31 March 2025, the Company has completed the sale of its LLC division on 30 April 2024 for a net sales consideration of Rs. 2,211 Lakhs with net assets transferred aggregating to Rs. 417 Lakhs. The gain of Rs. 1,793 Lakhs (net of expenditure incurred wholly and exclusively in connection with the sale of Rs. 88 Lakhs) is presented under exceptional item for the year ended 31 March 2025.

During the current year, the company has made a provision of Rs 80 Lakhs towards indemnification of liability arising on account of non-collection of trade receivables and unbilled revenue as at 31 March 2025 in accordance with the said BTA. The gain of Rs. 1,628 Lakhs (net of expenditure incurred wholly and exclusively in connection with the sale of Rs. 88 Lakhs) is presented under exceptional item for the year ended 31 March 2025.

The details of operations related to LLC business is as follows:

Sl. No.	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
1	Total Income	204	2,504
2	Total Expenses	14	2,001
3	Profit before tax (1-2)	66	503
4	Tax expense	-	100
5	Profit after tax (3-4)	50	403

The Company has transferred certain customer contracts pertaining to payroll compliance business to the buyer to whom the LLC business was transferred during the nine months ended 31 December 2024, pursuant to the request of those customers in order to avail all their statutory compliance services with one service provider. Accordingly the gain on such transfer of Rs. 61 Lakhs has been disclosed under exceptional item for the year ended 31 March 2025.

Accordingly, the total gain of Rs 1,628 Lakhs has been presented under exceptional item for the year ended 31 March 2025.

**Information of assets and associated liabilities classified as held for sale**

Consequently, the closing conditions were met on 30 April 2024 and the transaction was effective from that day. Accordingly, the assets and liabilities of the LLC business have been classified as held for sale as at March 31, 2024.

Particulars	As at 31 March 2024
<b>Non-Current Assets</b>	
Property, plant and equipment	8
<b>Current assets</b>	
Trade receivables	603
Other financial assets	190
<b>Total assets classified as held for sale</b>	801
<b>Non-current liabilities</b>	
Provisions	29
<b>Current liabilities</b>	
Trade payables	231
<b>Liabilities directly associated with assets classified as held for sale</b>	260



**10. Financial Instruments****10.1 Capital Management**

The Group manages capital risk in strategy, maximising shareholders' profit by managing sound capital structures. For the purpose of the Group's capital management, capital includes equity share Capital and Other Equity and Debt includes Borrowings and other financial instruments of Cash and bank balances. The Group monitors capital on the basis of the following gearing ratio. That also shapes its overall capital risk management strategy of the Group company in her year.

**Gearing Ratio**

Particulars	As at 31 March 2025	As at 31 March 2024
Borrowings		
Cash and Bank Balance	(8,234)	(8,206)
Net Debt (i.e. borrowings less cash and bank balances) ₹	-	-
Total Equity (₹)	29,549	24,546
Net Debt to Equity Ratio (NDE)	-%	-%

**10.2 Categories of Financial Instruments**

The carrying values of the financial instruments as of 31 March 2025 and 31 March 2024 were as follows:

Particulars	Carrying Value		Fair Value	
	As at 31 March 2025	As at 31 March 2024	As at 31 March 2025	As at 31 March 2024
<b>(i) Financial Assets</b>				
Measured at fair value through P&L				
- Current Assets	6,274	5,628	1,273	1,225
- Other Financial Assets	36	20	30	20
Measured at amortised cost				
- Cash and Bank Balances	8,140	8,172	8,140	8,172
- Other Current Assets	34	28	34	28
- Trade Receivables	7,139	5,572	7,139	6,573
- Other Financial Assets	5,164	4,413	5,144	4,413
	20,869	24,834	20,869	24,834
<b>(ii) Financial Liabilities</b>				
Measured at fair value through P&L				
- Other Financial Liabilities				
Measured at amortised cost				
- Borrowings				
- Trade Payables	4,442	4,187	4,442	4,187
- Lease Liabilities	3,328	4,465	3,320	4,465
- Other Financial Liabilities	1,625	963	1,525	863
	9,395	9,515	9,395	9,515

The management assesses the fair value of cash and cash equivalents, trade receivables, loans, borrowings, trade payables and other current financial assets and liabilities accountable for carrying amounts closely due to the probability of their realisation.

The fair value of the financial assets and liabilities included in the amount of short-term investments could be recharged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values described as per:

(i) Long-term fixed rate investments/borrowings are evaluated by the Group using an parametric such as interest rates, credit spread, risk factors, dividend growth and growth rate of the investment.

(ii) The fair value of variable rate assets and other financial assets as well as current currency financial assets are measured by discounting future cash flows using rates currently available to debtors under terms, credit risk and remaining maturities. Adjustment to bring them to a reasonably possible change in the forecast cash flows or discount rates, the fair value of the assumed instruments also sensitive to a reasonably possible change in the growth rates. The valuation requires management to use a reasonable range of which the individual reasonable inputs are discussed in the notes above. Management regularly assesses a range of reasonably possible discount rates to those significant nonobservable inputs and determining their impact on the final fair value.

(iii) Fair values of the Group's variable-bearing long-term and cash are determined by using DCF method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period.

**Fair Value Hierarchy**

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs derived from or corroborated by Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).



### 28.3 - Finance Risk Management Framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Group's risk management framework. The Group manages financial risk relating to the operations through internal risk reports which analyse risk by degree and magnitude of risk.

The Group's objective, except for risk of financial value judgments (e.g. credit risk and market risk), including losses on risk and other price risk, is to ensure that management focus is to minimize potential adverse effects of market risk on its financial performance. The Group's risk management framework and policies and processes are applicable to, identify and monitor the risks faced by the Group, to set appropriate risk limits and controls, and to monitor risks and confidence over the same. Risk assessments and management policies and processes are reviewed regularly to reflect changes in market conditions and the Group's activities. The Board of Directors and the Audit Committee is responsible for ensuring that the Group's risk management and management policies and processes:

#### (i) Liquidity Risk Management:

Liquidity risk refers to the risk that the Group cannot meet its financial obligations as they become due. The Group manages its liquidity risk by ensuring an liquidity buffer of sufficient liquidity to manage liabilities when due under best normal and stressed conditions without incurring unacceptably losses to the Group's reputation. The Group maintains appropriate reserves and funding facilities, and continuously monitors the expected and actual cash flows by building matching profiles of financial assets and financial liabilities in accordance with the approved risk management policy of the Group periodically. The Group believes that the existing capital (including banking lines and ₹4000 Cr NCDs and ₹250 Cr equivalents) is sufficient to meet its short and medium term requirements.

#### Liquidity and Interest Risk Tables:

The following tables detail the Group's remaining contractual liability for its non-financial financial assets with agreed repayment periods. The tables include both current and principal cash flows.

To determine the current cash flows from the undrawn amount is derived from interest rate curves at end of the reporting period. The contractual length is based on the earliest date on which the Group may be required to pay.

Particulars	Less than 1 year	1 to 5 years	5 years and above	Total
Year ended 31 March 2023				
Interest bearing	₹ 100	₹ 300	-	₹ 400
Non-interest bearing	₹ 300	-	-	₹ 300
<b>Total</b>	<b>₹ 400</b>	<b>₹ 300</b>	-	<b>₹ 700</b>
Year ended 31 March 2024				
Interest bearing	₹ 100	₹ 300	-	₹ 400
Non-interest bearing	₹ 300	-	-	₹ 300
<b>Total</b>	<b>₹ 400</b>	<b>₹ 300</b>	-	<b>₹ 700</b>
<i>Indicates future cash flows</i>				

The following tables detail the Group's remaining contractual liability for its non-financial financial assets with agreed repayment periods. The Group does not hold any derivative financial instruments.

Particulars	< 12 months 'per'	1 to 5 years	5 years and above	Total
Year ended 31 March 2023				
Interest bearing	0	-	-	0
Non-interest bearing	25,352	1,413	-	26,775
<b>Total</b>	<b>25,352</b>	<b>1,413</b>	-	<b>26,775</b>
Year ended 31 March 2024				
Interest bearing	0	-	-	0
Non-interest bearing	25,359	1,407	-	26,766
<b>Total</b>	<b>25,359</b>	<b>1,407</b>	-	<b>26,766</b>

#### (ii) Credit Risk:

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial transaction fails to meet its contractual obligations. Credit risk is comprised of both the credit risk of debtors and the risk of deterioration of creditworthiness as well as concentration of risks. Financial instruments can be subject to concentrations of credit risk principally due to credit risk associated with individual counterparties, bank deposits and other financial institutions. None of the other financial instruments of the Group result in material concentrations of credit risk. Credit risk is controlled by analysing credit risks and creditworthiness of customers on a continuous basis to whom the credit increase grants after defining necessary reprisals for credit.

The carrying amount of the financial assets recorded in these financial statements, passed up to any allowance for losses, represents the maximum exposure to credit risk.

Risk assessment: The Group's exposure to credit risk is influenced mainly by the industry and demographics of each customer. The demographics of the customer, including the default rate of the industry and credit history, also has an influence on credit risk assessment.

Credit risk on current investments, cash & cash equivalent and derivatives is limited to the Group generally interacts with banks and financial institutions with high credit ratings assigned to counterparties and certified credit rating agencies. Investments primarily include a investment in fixed deposits.

#### (iii) Market Risk:

Market risk is the risk of loss of fair value, or reduction in future cash flows that may result from adverse market price and price, such as interest rates and foreign currency exchange rates or in the price of market risk sensitive instruments. As a result of such adverse changes in market rates and prices, market risk is attributable to all market risk-sensitive financial instruments, all foreign currency contracts are payable and all short-term and long-term debt. The Group is exposed to market risk primarily related to foreign exchange risk and interest rate risk and the market risk of its investments. Thus, the Group's exposure to market risk is a function of investing and borrowing activities and interest generating and paying activities in foreign currencies.



## (a) Translation rates used:

The Group's risk is the risk that the fair value or losses/cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Group's assets & liabilities in foreign currencies are primarily in the Group's local obligations and holding related risks.

The Group uses foreign currency translation rates, as per, and accordingly, its recognised losses or profits are reflected in the statement of comprehensive income.

## Interest rate sensitivity analysis:

See Group Note 11 Note 23 to the financial statements at 31 March 2004 and as at 31 March 2005.

## (b) Foreign Currency Risk Management:

The Group operates its business from various countries and consequently, exposure to exchange rate fluctuations arise.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities at the end of each reporting period are as follows:

Particulars	Currency	As at	
		31 March 2005	31 March 2004
		Amount '₹' in Rupees	Amount '₹' in Rupees
Financial Assets (comprising of Trade receivables, cash & bank balances and available-for-sale)	INR	8,007	9,125
Financial Assets (comprising of Trade receivables, cash & bank balances and available-for-sale)	PHP	2,687	2,683
Financial Assets (comprising of Trade receivables, cash & bank balances and available-for-sale)	GBP	3	-
Financial Assets (comprising of Trade receivables, cash & bank balances and available-for-sale)	SGD	7	7
Financial Liabilities (comprising of Trade payables & Provisions)	INR	1,183	724
Financial Liabilities (comprising of Trade payables & Provisions)	PHP	967	815
Financial Liabilities (comprising of Trade payables & Provisions)	GBP	-	8
Financial Liabilities (comprising of Trade payables & Provisions)	AED	31	-
Financial Liabilities (comprising of Trade payables & Provisions)	EUR	0	-

## Foreign Currency sensitivity analysis:

The following table details the Group's sensitivity to a 10% change and details in respect of the relevant foreign currencies. 10% is the most used in order to determine the sensitivity of the cash flows and expectation of the consequences for changes in the foreign currency exchange rate. The sensitivity analysis includes the subsidiary, foreign currency, carryforward, carrying value and expects the movement of the period and for a 10% change in foreign currency rates. A positive number below indicates an increase in profit due to a loss and a negative in equity while the sign of a negative 10% against the relevant currency. For a 10% depreciation of the INR against the relevant currency, there would be a corresponding increase in the profit/loss and equity and vice versa would be negative.

## Impact on Profit/Loss for the Reporting Period:

Particulars	For the year ended		For the year ended	
	31 March 2005	Decrease by 10%	31 March 2004	Decrease by 10%
INR	-	-	41	-
USD	287	(28)	300	(30)
PHP	203	(20)	215	(21)
SGD	-	-	1	-
GBP	-	-	1	-
AED	3	(3)	11	(11)
Rupee	-	-	-	-

## Impact on Net Income for the Reporting Period:

Particulars	As at		As at	
	31 March 2005	Decrease by 10%	31 March 2004	Decrease by 10%
EUR	-	-	40	-
USD	287	(28)	300	(30)
PHP	203	(20)	215	(21)
SGD	-	-	1	-
GBP	-	-	1	-
AED	3	(3)	11	(11)
Rupee	-	-	-	-

This is mainly due to due to the exposure of local sales and expenses outstanding in the above mentioned currencies to the Group at the end of the reporting period.

## M.4 Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The fair value disclosures for the carrying amount of financial assets and financial liabilities are highlighted in the financial statements separately from fair values.

## M.5 Offsetting of financial assets and financial liabilities

The Group does not offset financial assets and financial liabilities.



Allegro Tech Limited (Formerly known as Allegro Technologies Limited),  
Please find below part of the Date of Return Form in Statement for the year ended 31 March 2012  
Under Schedule 10 to the Companies Act, 2013.

No additional information required as per Schedule 10 to the Companies Act, 2013.

Name of the entity	Net Assets in Long-term Assets		Share in profit or loss		Share in other comprehensive income		Balance in Net Comprehensive Income
	As a % of total assets	Impact	As a % of total profit or loss	Amount	As a % of total other comprehensive income	Amount	
As at 31 March 2012	74%	18,181	100%	6,905	35%	1,160	6,004
Holding company	1%	287	1%	286	0%	-	1,249
Equity in associates	1%	6,173	1%	2,415	5%	111	(255)
Allegro Tech Inc., USA	25%	6,173	100%	6,173	100%	1,249	3,462
Subsidiary	100%	287	100%	286	100%	111	9,853
Inter-company debt reduction due to conversion of preference shares		(0.01)		1,715		122	(1,591)
Total				5,186		1,362	4,122

Name of the entity	Net Assets in Long-term Assets		Share in profit or loss		Share in other comprehensive income		Balance in Net Comprehensive Income
	As a % of total assets	Impact	As a % of total profit or loss	Amount	As a % of total other comprehensive income	Amount	
As at 31 March 2012	72%	19,160	100%	6,808	37%	1,021	6,004
Holding company	1%	284	1%	60	2%	-	1,249
Equity in associates	2%	3,413	100%	3,411	100%	122	39
Allegro Tech Inc., USA	20%	3,413	100%	1,706	100%	111	2,454
Subsidiary	100%	284	100%	284	100%	111	16,111
Inter-company debt reduction due to conversion of preference shares		(0.01)		1,604		1,362	(3,971)
Total		28,444		1,604		1,362	4,122



**37 Fair value measurements**

Financial Assets and Financial Liabilities that are measured at fair value in the financial statements

Some of the financial assets and financial liabilities will have been altered since our reporting period. The following table gives information about how the fair value of new financial assets and liabilities are measured.

Financial Assets / Financial Liabilities	Fair Value as at		Fair Value Hierarchy	Value Techniques and Key Inputs
	Fair Valued 31 March 2024	Fair Valued 31 March 2023		
Investments in Mutual Funds	6,212	5,628	Level 1	Quoted Net Asset Value per Share
Foreign Currency Forward contracts	30	24	Level 2	N/A

\* Fair Value based on the fair values derived from Level 1 and Level 2 for the year ended 31 March 2023 and 31 March 2024

**Measurement of fair values of financial instruments**

Valuation techniques are selected based on the characteristics of each instrument, with the overall objective of maximising the use of market-based information. The financial instruments are directly to the credit risk profile of the Group and to the audit committee, including the value changes that occurred during the audit committee and the auditor's term review every year, aligned with the Group's reporting dates.

The valuation techniques used for instruments segregated in Levels 1, 2 and 3 are described below:

**Investments in mutual funds (Level 1):**

The mutual funds are valued using the closing NAV.

**Foreign exchange forward contracts (Level 2):**

The Group's foreign currency forward contracts are not hedged using derivatives. These have been fair valued using observable forward exchange rates and interest rates corresponding to the maturity of the contract. The effects of non-observable inputs are not significant for foreign currency forward contracts.

**Particulars of equity instruments of other entities (Level 2):**

These investments are not hedged in foreign currency, and management considers the need of investment to appreciate the fair value.

**Financial instruments financialised assets for which the fair value is disclosed:**

The carrying amount of all financial instruments measured at amortised cost are considered to be a reasonable approximation of the fair value.

**Fair value measurement of non-financial assets:**

There are no non-financial assets that are measured at fair value on the reporting date.

**38 Capital management policies and procedures**

The Group's capital management is to maximise shareholder value, through business continuity and support the growth of the Group. The Group determines its capital requirements based on annual operating plans and longer-term strategic investment plans. The funding requirements are met through equity and operating cash flows generated. The Group is not subject to any externally imposed capital requirements.

**39 Dividend**

During the current year, the Group declared and paid out Interim Dividend of ₹ 30 per equity share (150% of par value of ₹ 20) each pursuant to the approval of the Board of Directors at their meeting held on 24 October 2023.

During the previous year, the Group declared and paid out Interim Dividend of ₹ 30 per equity share (150% of par value of ₹ 20) each pursuant to the approval of the Board of Directors at their meeting held on 26 October 2022 and Final dividend of ₹ 30 per equity share (150% of par value of ₹ 20) each pursuant to the approval of the Shareholders at their meeting held on 2 August 2023.



**Alldigit Tech Limited (Formerly known as Allex Technologies Limited)**  
 Notes forming part of the Consolidated Financial Statements for the year ended 31 March 2023  
 (All amounts in Lakhs of Indian Rupees ('₹') unless otherwise stated)

**43 Audit Trail and Backup of Accounting records**

1. The Holding Company maintained accounting software for maintaining its books of account for the financial year ended 31 March 2023 which have a feature of recording and tracking log books and the said software has been operating throughout the year for all relevant transactions recorded in the software except that
  - (i) Audit trail was not available at the database level for SAP accounting software to log data 2022 till 01 March 2023
  - (ii) Audit trail did not exist for certain standard SAP items.

Further, during the year, there being no instance of the audit trail becoming incomplete w.r.t. 40% of the generated audit trail has been determined as per the statutory requirement for review period.

2. The Holding Company has maintained the backup of all books of accounts on a daily basis on server storage including

**44 Other Disclosures**

- (i) The Holding Company does not have any transaction incorporated in the books of accounts that has been unrecorded or disclosed as income during the year in the Income Tax Returns under the provisions of Income Tax Act, 1961.
- (ii) The Group neither has any immovable property nor any title deeds of immovable Property owned in the name of the Group.
- (iii) The Group neither initiated nor involved in Cryptocurrency or Virtual Currency during the Financial year or previous financial year.
- (iv) The Holding Company does not have any charge or restriction w.r.t. its registered w.t. ROC beyond 72 months long period, as at the year ended 31 March 2023 and 31 March 2022.
- (v) During the Financial year, the Group did not lease any of its Property, Plant and Equipment Right of Use Assets and Leasing Assets.
- (vi) The Group does not have any investment properties as at 31 March 2023 and 31 March 2022 as defined in IAS 40.
- (vii) No leasehold rents have been utilised during the year or are pending against the group as at 31 March 2023 and 31 March 2022 for holding immovable property under Rent-A-Property Transactions (Procedure), Act, 1986.
- (viii) The Group has not granted any loans or advances in the nature of loans to promoters, Directors, Key Management Personnel and their relatives (as defined under Companies Act, 2013) either directly or jointly with any other person.
- (ix) Details of Interactions and balances outstanding with companies which fall under section 2(2)(b) of the Companies Act, 2013 or section 540 of the Companies Act, 1956 as of end for the year ended 31 March 2023.

Name of Third Party Company	Nature of Transaction with Alldigit Tech Limited	Transacted during the year	Balances outstanding as 31st March 2023	Relationships with the audited off Company, if any, to be disclosed
Chennai Innovation Faculty	Sales	-	1.00	Third Party Customer



**Aldig Tech Limited (Formerly known as Aldig Technologies Limited)**  
**Half Yearly Part of the Consolidated Financial Statements for the year ended 31 March 2025**  
**(All amounts are in Lakhs of Indian Rupees ('₹) unless otherwise stated)**

**4.2 Approval of Financial Statements:**

In accordance with the requirement of the consolidated financial statements for the year ended 31 March 2025, the Board of Directors have confirmed the propriety of the contents of the accounts calculated by / on behalf of the Company and the resultant revenues earned / expenses incurred during the year after reviewing the levels of administration and the available documentary evidence and the overall control environment. Further, the Board of Directors have also reviewed the realizable value of all the current assets of the Company and have confirmed that the value of such assets at the ordinary course of business will not be less than the value at which these are recognised in the consolidated financial statements. In addition, the Board has also confirmed the carrying value of the non-current assets in the financial statements. The Board, duly taking into account all the relevant circumstances, has approved these consolidated financial statements as meeting held on 14 May 2025 in accordance with the provisions of Companies Act, 2013.



For and on behalf of the Board of Directors of  
Aldig Tech Limited (Formerly known as Aldig Technologies Limited)  
CA-1221MF41NSPLC94163

Mr. Abinaya Balaji  
Chairman (DIN 00087168)  
Place: Chennai  
Date: 14 May 2025

Mr. S. Venkateswaran  
Chief Executive Officer  
Place: Chennai  
Date: 14 May 2025



Mr. V. S. Jayaram  
Chief Financial Officer  
Place: Chennai  
Date: 14 May 2025



Ms. Shalini Srivastava  
Company Secretary  
Place: Bangalore  
Date: 14 May 2025