CREATIVITY AT BEST TECHNOLOGIES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U52590DL2016PLC290712	
Permanent account number of entity	AAGCC3519B	
Address of registered office of company	KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR BERI, NEW DELHI South West Delhi DL 110074 IN	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	99	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	10/07/2024	
Period covered by financial statements	2023-24	2022-23
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

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

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

Types of principal product or services [Axis]	S1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9965
Description of product or service category	Textual information (1) [See below]
Turnover of product or service category	24,581.07
Highest turnover contributing product or service (ITC 8 digit) code	99651190
Description of product or service	Other road transport services of freight n.e.c
Turnover of highest contributing product or service	24,581.07

Textual information (1)

Description of product or service category

The Company has determined its business segment as Transportation (Shipment Delivery, technology enabled E-commerce Logistics services). Since the company is in the business of Transportation and Distribution (Shipment Delivery, technology enabled E-commerce Logistics services) segment, there are no other primary reportable segment.

[400400] Disclosures - Directors report

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

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

Directors signing board report [Axis]	D2
	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	SHAILESH
Last name of director	KUMAR
Designation of director	Director
Director identification number of director	07394595
Date of signing board report	02/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	AS PER ATTACHMENT
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER ATTACHMENT
Disclosures relating to amount recommended to be paid as dividend	AS PER ATTACHMENT
Details regarding energy conservation	AS PER ATTACHMENT
Details regarding technology absorption	AS PER ATTACHMENT
Details regarding foreign exchange earnings and outgo	AS PER ATTACHMENT
Disclosures in director’s responsibility statement	AS PER ATTACHMENT
Details of material changes and commitment occurred during period affecting financial position of company	AS PER ATTACHMENT
Particulars of loans guarantee investment under section 186 [TextBlock]	AS PER ATTACHMENT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	AS PER ATTACHMENT
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	AS ATTACHED
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	AS ATTACHED
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	AS ATTACHED
Disclosure of statement on development and implementation of risk management policy [TextBlock]	AS ATTACHED
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	AS ATTACHED
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	A S ATTACHED
Disclosure of change in nature of business [TextBlock]	A S ATTACHED
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A S ATTACHED
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A S ATTACHED
Details relating to deposits covered under chapter v of companies act [TextBlock]	A S ATTACHED
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A S ATTACHED

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	AS ATTACHED
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	AS ATTACHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	AS ATTACHED
Number of meetings of board	15

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

BOARD REPORT

To,

The Members,

CREATIVITY AT BEST TECHNOLOGIES LIMITED

NEW DELHI

The Directors have immense pleasure in presenting their Annual Report on the business and operations of the Company, together with the Audited Financial Statements for the Financial Year ended 31st March 2024.

Summary of Financial Performance of the Company:

(Rs. in lakhs)

	Current Year	Previous Year
Net Sales/Income from Operations	24,581.07	25,862.32
Other Income	243.58	21.72
Total Income	24,824.64	25,884.04
Profit before Depreciation, Exceptional Items & Tax	2379.9	471.74

Depreciation	166.32	76.70
Profit before Exceptional Items & Tax	2213.58	395.04
Exceptional Items: Prior Period Item	336	285
Profit before Tax	1877.58	110.04
Provision for current year income-tax	488.17	25.65
Previous Year Taxes	Nil	Nil
Mat Credit Receivable	Nil	Nil
Deferred Tax	(34.61)	(2.05)
Net Profit after Tax	1,424.02	86.45
EPS * (Basic)	254.20	15.72
(Diluted)	254.20	15.72

Financial Review/ State of affairs of the Company:

The Company is engaged in the business of Transport and storage, Postal & Courier activities, e-commerce business solution and services related to sale, purchase in retail trade of various products such as general merchandise and services through e-commerce. There has been no change in the business of the Company during the financial year ending March 31, 2024. It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. During the year under review, your Company has reported an expected performance this year.

The highlights of the Company's performance are as under: -

(a) Revenue from operations decreased by Rs. 1059.4 Lakhs from Rs. 25884.04 Lakhs to Rs. 24824.64 Lakhs.

(b) Net Profit for the year increased by Rs. 1337.57 lakhs from Rs. 86.45 Lakhs to Rs. 1424.02 lakhs due to expansion of business.

(c) Earnings per share for the year increased by 238.48 from Rs. 15.72 to Rs. 254.20.

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

3. Transfer to Reserves, if any proposed

The Company has not transferred any amount to the Reserve and surplus of the Company during the financial year under review.

4. Dividend, if any recommended

The Board of Directors of your company, after considering holistically the relevant circumstances and keeping in view the company's dividend distribution policy, has decided that it would be prudent, not to recommend any Dividend for the year under review.

5. Web Link of Annual Return, if any

Pursuant to Section 134(3) (a) and Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return as on 31st March 2024 in Form No. MGT-7 is available on the Company's website and can be accessed at the web-link: https://www.cabtechnologies.com/

6. Change in Nature of Business, if any

There was no change in the nature of business of the Company during the year under review.

7. Changes in Director and Key Managerial Personnel

During the Financial Year 2023-24, the following change has occurred in the composition of Board of Directors:

Appointment of Mr. Sarvesh Kumar as an Additional Director of the Company on 10.01.2024.

Following are the directors of the Company as on 31st March 2024:-

1. Mr. Shailesh Kumar

2. Mrs. Anupam Kumari

3. Mr. Sarvesh Kumar

8. Meetings of the Board of Directors:

During the year under review, the Board of Directors has met Fifteen (15) times.

S. No	Date of Board Meeting	Board Strength	Directors Present
1.	03-04-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
2.	25-04-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
3.	23-06-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
4.	01-09-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
5.	25-09-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari

6.	20-10-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
7.	14-12-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
8.	21-12-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
9.	27-12-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
10.	28-12-2023	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
11.	06-01-2024	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
12.	07-01-2024	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
13.	08-01-2024	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari
14.	10-01-2024	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari

15.	27-03-2024	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari 3. Mr. Sarvesh Kumar	1. Mr. Shailesh Kumar 2. Mrs. Anupam Kumari 3. Mr. Sarvesh Kumar

9. Audit & Nomination & Remuneration Committee

During the year under review, in accordance with the provisions of the Companies Act, 2013, the Company is not required to constitute the Audit Committee and Nomination & Remuneration Committee.

10. Conversion of the status of the Company from Private Limited to Public Limited Company:

The Board of Directors of the Company at its meeting held on 10.01.2024 has decided to convert the private company into a public company subject to members' approval.

The members of the Company at its meeting held on 11.01.2024 have given their consent to change the status of the company from private to a public. The Company has received approval from MCA dated 19.01.2024 for the conversion of the Private Company into a public company.

Pursuant to the conversion the Company has adopted a new set of MOA and AOA.

Familiarization Programmers for Board Members:

The Board members are provided with necessary documents/brochures, reports, and internal policies to enable them to familiarize themselves with the Company's procedures and practices. Periodic presentations are made on business and performance updates of the Company, business strategy, and risks involved. The Directors are also updated with various regulations prevailing at the time and the new judicial pronouncements.

Statutory Auditors

Pursuant to Section 139 of the Act and the Companies (Audit and Auditors) Rules, 2014, M/s KOMANDOOR & CO. LLP, Chartered Accountant, Gurugram (Firm's Registration No: 001420S/S200034), were appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of GNP MARKS & CO. during the financial year 2023-24.

Hence, M/s KOMANDOOR & CO. LLP will hold office until the conclusion of the upcoming AGM and will be responsible for conducting the statutory audit for the financial year 2023-24.

Further, in terms of Section 139(1) of the Companies Act, 2013, your Board of Directors has recommended the appointment of M/s KOMANDOOR & CO. LLP, Chartered Accountant, Gurugram (Firm's Registration No: 001420S/S200034) as Statutory Auditors of the Company, for a period 05 (five) consecutive years, to hold office from the conclusion of this AGM till the conclusion of the 13th AGM to be held in the year 2029, to conduct audit of the books of accounts of the Company from financial year 2024-25 to financial year 2028-29.

Explanations on Every Remark Made by the Auditor in his Report:

The auditor's report is self-explanatory and has no qualification, reservation or adverse remark or disclaimer for financial statements during the financial year 2023-24.

Cost Audit:

Section 148 of the Companies Act 2013 read with rules made there under, the provisions of cost audit are not applicable to the Company during the year under review.

Appointment of Internal Auditor

Pursuant to the provision of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the Board of Directors of the Company at its meeting held on 12.12.2023 has appointed M/S. GNP MARKS & CO, as the Internal Auditors of the Company for the Financial Year 2023-2024 at such remuneration as may be mutually agreed upon between the Board of Directors of the Company and Internal Auditor.

Secretarial Auditor:

The provisions relating to Secretarial Audit under the Companies Act, 2013, are not applicable to the Company.

17. Loans, Guarantees & Investments U/S 186

Pursuant to Section 186 of the Act read with the Companies (Meetings of the Board and its Powers) Rules, 2014, disclosures relating to loans, advances and investments as on 31st March 2024 are given in the Note to the Financial Statements.

18. Related Party Transactions

The Company has formulated and put in place a policy on the materiality of related party transactions and also a policy on dealing with related party transactions with the Company. For Related Party Transactions, please refer to Note to the Financial Statements of the Company for the financial year 2023-24. The information on transactions with related parties pursuant to Section 134(3) (h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014 are given in Form No. AOC-2 is annexed as Annexure-I of this report.

19. Public Deposits

During the year under review The Company has not accepted/ hold/ any deposits from public within the ambit of Section 73 of the Companies Act 2013 and the Companies (Acceptance of Deposits) Rules 2014. Hence the requirement for furnishing the details relating to deposits covered under Chapter V of the Act is not applicable.

20. Share Capital

The Authorized Capital of the company as on 31st March 2024, is Rs. 100/- (in lakhs) comprising of 10/- (in lakhs) Equity Shares of Rs. 10/- each .

The Paid-up Capital of the Company as on 31st March 2024, Rs. 59.07/- (in lakhs) comprising of 5.907/- (in lakhs) Equity Shares of Rs. 10/- each.

The following allotments were made during the financial year under review:-

Preferential allotment of 18,029 Equity Shares of face value Rs. 10 at a premium of Rs. 2617 dated 06.01.2024. Preferential allotment of 11,321 Equity Shares of face value Rs. 10 at a premium of Rs. 2617 dated 07.01.2024. Preferential allotment of 11,390 Equity Shares of face value Rs. 10 at a premium of Rs. 2617 dated 08.01.2024

The paid-up capital of the Company has been increased from 5,50,000 to 5,90,740 Equity Shares of Re. 10/-each .

Subsidiary, Joint- Ventures & Associate Companies :

As on 31st March 2024 , the Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

Holding Company

As on 31st March 2024 , the Company doesn't have any Holding Company at the end of the year.

23. Compliance with Secretarial Standards

Adherence by a company to the Secretarial Standards is mandatory as per sub-section (10) of Section 118 of the Companies Act, 2013.

As per the disclosure requirement of Para (9) of Secretarial Standards SS-1 & SS-2 issued by the Institute of Company Secretaries of India, as applicable to the Company, have been duly complied with.

Material Changes and Commitments, if any, Affecting The Financial Position of the Company which has Occurred Between the end of the Financial Year of the Company to which the Financial Statements Relate and the date of this Report:

Following changes occurred in the Company after the end of the Financial Year and as on the date of the Board Report:

Corporate Office

The Corporate Office of the Company has been shifted from Unit No. 327, 327A, 328, 328A, 329 and 329A 3rd Floor Universal Trade Tower Sector-49 Sohna Road, Gurgaon Haryana- 122018 to Unit No. 331 A 3rd Floor Universal Trade Tower Sector-49 Sohna Road, Gurgaon Haryana-122018

Composition of committees

Pursuant to provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015{"SEBI (LODR)"}, which will be applicable to our company immediately up on the listing of Equity Shares on the Stock Exchanges and other applicable laws and regulations, the Company needs to constitute the following committees:

a) Audit Committee

b) Nomination and Remuneration Committee

c) Stakeholders Relationship Committee

d) IPO Committee

a) AUDIT COMMITTEE

The Audit Committee was constituted vide Board of Directors resolution dated June 22, 2024, pursuant to Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (LODR). The Composition of the committee is as follows:

Name of the Director	Designation in the Committee	Nature of Directorship
Vishal Sharma	Chairman	Independent Director
Shailesh Kumar	Member	Managing Director
Kailashpati Jha	Member	Independent Director

b) NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee was constituted at a meeting of the Board of Directors held on June 22, 2024 pursuant to Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (LODR). The Composition is as follows:

Name of the Director	Designation in the Committee	Nature of Directorship
Mandeep Attri	Chairman	Independent Director
Kailashpati Jha	Member	Independent Director
Vishal Sharma	Member	Independent Director

c) STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholder's Relationship Committee has been formed by the Board of Directors, at the meeting held on June 22, 2024 pursuant to Section 178 of the Companies Act, 2013 and Regulation 20 of SEBI (LODR). The Composition is as follows:

Name of the Director	Designation in the Committee	Nature of Directorship
Kailashpati Jha	Chairman	Independent Director
Mandeep Attri	Member	Independent Director
Vishal Sharma	Member	Independent Director

d) INITIAL PUBLIC OFFER COMMITTEE

The Initial Public Offer Committee has been formed by the Board of Directors, at the meeting held on July 25, 2024. The Composition is as follows:

Name of the Director	Designation in the Committee	Nature of Directorship
Shailesh Kumar	Chairman	Managing Director
Anupam Kumari	Member	Whole Time Director
Mandeep Attri	Member	Independent Director

Approval for Initial Public Offering

The Board of Directors has approved the initiation of an Initial Public Offering (IPO) to issue, offer, allot equity shares of face value of Rs. 10/- each (Equity Shares"), at a price including premium to be determined in accordance with the applicable method as may be prescribed by SEBI ICDR Regulations and subsequent amendments thereto, not exceeding 60,00,000 (Sixty Lakh Only) Equity Shares as fresh issue of common stock. The proceeds will be utilized for expansion of the business of the Company which will be utilized inter alia:-

a. To meet Working Capital Requirement of the Company

b. General Corporate Purpose

c. Any other purpose, as may be decided by board

The management has been authorized to appoint merchant banker and ensure compliance with all regulatory requirements.

Changes in Director & KMP

Pursuant to the provisions of Section 152, 196 and 203 of the Companies Act, 2013 with respect to the appointment of Directors and Key Managerial Personnel (KMP), the following changes has been made.

Name of director/ KMP	Designation	Appointment/Cessation	Date of Appointment/ Cessation
Shailesh Kumar	Chairman & Managing Director	Appointment	04/05/2024
Anupam Kumari	Whole-time director	Appointment	04/05/2024
Kailashpati Jha	Independent Director	Appointment	04/05/2024
Mandeep Attri	Independent Director	Appointment	04/05/2024
Vishal Sharma	Independent Director	Appointment	08/06/2024
Sarvesh Kumar	Non-Executive Director	Appointment	04/05/2024
Krishnakant Litoria	CFO	Appointment	02/05/2024
Mrinalini Mehra	Company Secretary & Compliance Officer	Appointment	02/05/2024

Sarvesh Kumar	Non-Executive Director	Cessation	21/06/2024

Share capital

ï¿½ INCREASE IN AUTHORISED CAPITAL

The Authorised Share Capital of the Company is Rs. 24,00,00,000 comprising of 2,40,00,000 Equity Shares of Rs. 10 each.

Pursuant to the resolution passed in the Extra-Ordinary General Meeting held on 25th June 2024, the Authorised Share Capital of the Company increased from Rs. 1,00,00,000/- comprising of 10,00,000 Equity Shares of Rs. 10.00 each to Rs. 24,00,00,000/- comprising of 2,40,00,000 Equity Shares of Rs. 10.00 each.

ï¿½ RIGHT ISSUE

The Company has made following right issues under section 62 of the Companies Act 2013 during the period, the details are mentioned below:

1. Allotment of 13,123 equity shares of Rs. 10 each on right issue basis dated 15.05.2024.

2. Allotment of 14,509 equity shares of Rs. 10 each on right issue basis dated 29.05.2024.

ï¿½ ISSUE OF BONUS SHARE

The members in its meeting held on 12.07.2024 have given consent for the issue of bonus shares for a sum of 15,70,93,000/- out of the Company's Free Reserve Account by issue of 1,57,09,300 Equity Shares of Rs. 10/- each to the existing shareholders.

The board of directors at its held on 13.07.2024 has made an allotment of 1,57,09,300 Equity Shares of Rs. 10 each to all the existing shareholders.

Adoption of Policies of the Board

The following policies and code of conduct we adopted on the board meeting held on 22.06.2024:-

1. Policy for Determination of Material Events and Disclosure

2. Policy for Determination of Material Subsidiaries

3. Composition of a committee of Board of Directors

4. Criterion of making payment to Non-Executive Directors

5. Policy on Code of Conduct for Directors and Senior Management

6. Policy on Code of Fair Disclosure

7. Policy for Archival of Documents

8. Policy on Diversity on Board

9. Policy on Evaluation of Board and Independent Directors

10. Policy on Familiarization Program for Independent Directors

11. Policy on Health, Safety and Environment

12. Policy on Identification of Material Creditors and Material Litigations

13. Policy on Identification of Material Group Companies

14. Policy on Internal Procedures and Conduct for Prevention of Insider Trading

15. Policy on Nomination and Remuneration

16. Policy on Prevention of Sexual Harassment at Workplace

17. Policy on Related Party Transaction Policy

18. Risk Management Policy

19. Policy on Succession Planning for Board and Senior Management

20. Policy on Terms of Appointment of Independent Directors

21. Policy on Vigil Mechanism Whistle Blower for Directors and Employees

22. Policy on Dividend Distribution

Filing of Draft Red Herring Prospectus (DRHP) with Stock Exchange

The board of directors on its meeting held on 06.08.2024 has approved the filing of Draft Red Herring Prospectus with the Stock Exchange.

Details of Significant & Material Orders Passed by the Regulators or Courts or Tribunals Impacting the Going Concern Status and the Company's Operations in the future :

No Significant & Material Orders Passed by the Regulators or Courts or Tribunals Impacting the Going Concern Status

Statement in Respect of Adequacy of Internal Financial Controls with Reference to the Financial Statements

Internal Financial Controls are an integral part of the Risk Management framework and processes that address financial as well as financial reporting risks. The key internal financial controls have been documented, automated wherever possible, and embedded in the respective business processes. Assurance to the Board on the effectiveness of internal financial controls is obtained through three Lines of Defense, which include:

a) Management reviews and self-assessment;

b) Continuous controls monitoring by functional experts; and

c) Independent design and operational testing by the Group Internal Audit function. The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are adequate and are operating effectively as intended

Disclosures Under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 :

Your Company treats its employees equally, with dignity and with no gender bias. Your Company believes and ensures that all employees work in an environment that is free from all kinds of harassment including sexual harassment of women, This is enshrined in values and in the Code of Ethics & Conduct of the Company.

Further your Company has zero-tolerance for Sexual Harassment of Women at the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules made thereunder. Your Company has constituted an Internal Complaints Committee (ICC), to inquire into the complaints of Sexual Harassment and to recommend appropriate action.

The following is a summary of sexual harassment complaints received and disposed off during the financial year 2023-24:

No. of Complaints received: Nil

No. of Complaints disposed off: Nil

Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo in the Manner Prescribed

Since the Company does not own any manufacturing facility and the Company is engaged in providing delivery and transportation services and such operations do not account for substantial Electricity, Gas & Steam, Water or any other kind of energy consumption. However, the company is taking all possible measures to conserve the energy.

However, the requirements pertaining to disclosure of particulars relating to conservation of energy is not applicable on the Company but being the responsible corporate citizen, your company is continuously looking for new ways of conservation of energy and wastes minimization for the protection of environment.

The eco-friendly initiatives adopted by your company are:

ï¿½ Installation of LED lights in all the offices nationwide.

ï¿½ Green Energy and use of EV Vehicles.

ï¿½ Implementing energy conservation schemes.

ï¿½ Awareness programs for employees at all levels and for community.

ï¿½ Promoting the use of alternative fuels and materials.

A. (B) Technology Absorption and Research & Development

We have configured policies that put the PC and monitor in sleep mode after a pre-determined period of no usage to conserve energy.

By adapting to these measures, the company has been able to reduce its energy consumption thereby reducing the cost of electricity etc. However, the exact cost reduction is not quantifiable.

We don't specifically import any technology for energy consumption.

(C) Foreign Exchange Earnings and Outgo

Initiatives taken to incorporate a Company in Dubai to expand our business to global footprint.

Total Foreign Exchange used and earned:

(Rs. in Lakhs)

Particulars 2023-24	2022-23	

Foreign Exchange Earnings	NIL	NIL	
Foreign Exchange Outgo	11.86	9.78	

The Details of an Application Made or any Proceeding Pending Under the Insolvency and Bankruptcy Code, 2016 (31 Of 2016) During the Year along with their Status as at the end of the Financial Year :

There is no application pending against the Company proceedings either filed by the Company or against the Company pending under the Insolvency and Bankruptcy Code 2016 as amended before the National Company Law Tribunal or other Courts as on 31st March 2024.

Details of Difference Between Amount of Valuation Done at the Time of One-Time Settlement and the Valuation Done While Taking Loan from the Banks or Financial Institutions along with the Reasons Thereof

The above clause is not applicable as the Company has not entered in to any one time settlement with the Banks or Financial Institutions and no valuation has been performed by the Company in this regard.

Risk Management Policy

The Company has a robust risk management framework to identify, measure, manage and mitigate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business strategy and enhance the Company's competitive advantage.

The Board of Directors of the Company has formed the risk management plan for the Company. The Committee is responsible for monitoring and reviewing the risk management plan and ensuring its effectiveness. The risk management framework is reviewed periodically by the Board and Committee.

Corporate Social Responsibility (CSR)

The company has made a voluntary contribution towards the eligible CSR, which will be set off by the company against future CSR Obligations, if any.

Directors' Responsibility Statement

Based on the framework of Internal Financial controls established and maintained by the Company, work performed by the Internal, Statutory, Secretarial Auditors and external agencies including audit of internal financial controls over financial reporting by the statutory auditors and the reviews undertaken by the Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the Financial Year 2023-24.

Pursuant to the provisions of Section 134 of the Act, the Directors state that:

a) in the preparation of annual accounts for the Financial Year ended 31st March 2024, the applicable accounting standards have been followed and there were no material departures requiring any explanation;

b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit of the Company for that period;

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

d) they have prepared annual accounts on a 'going concern' basis;

e) they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and are operating effectively; and

f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively

Appreciation

Your Directors take this opportunity to express their grateful appreciation for the continued support and co-operation received from the company's valued customers and esteemed shareholders for the support and confidence reposed by them in the management of the Company and look forward to the continuance of this mutually supportive relationship in future.

Your Directors also place on record their appreciation and gratitude to all the Departments of Government of India, Central Government, State Government, Tax Authorities, Reserve Bank of India, Ministry of Corporate Affairs, Financial Institutions, Stock Exchanges, Banks and other governmental/ Semi governmental bodies and look forward to their continued support in all future endeavors.

Your Directors also wish to place on record their appreciation for the continued cooperation received from all the vendors, dealers, investors and business associates for the support provided by the financial institutions, bankers and stock exchanges.

Your Directors also wish to place on record their sincere appreciation for the diligent efforts, hard work and commitment put in by all Creativity At Best Technologies Limited employees.

Inspired by this Vision, driven by Values and powered by internal Vitality, we look forward to delivering another year of value adding growth.

For & on behalf of the Board of Directors

For CREATIVITY AT BEST TECHNOLOGIES LIMITED

SHAILESH KUMAR
(Chairman & Managing Director)
DIN - 07394595
R/o: Ward No. 02, Morwa Raytol, Morwa, Samastipur Bihar- 848121

Date: 02.09.2024

Place: New Delhi

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	A1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Komandoor & Co LLP
Name of auditor signing report	Prince Kumar
Firms registration number of audit firm	001420S
Membership number of auditor	444819
Address of auditors	Plot No- 91-92, Sarhaul, Sector-18 Gurugram Haryana-HR 122015
Permanent account number of auditor or auditor's firm	AACFK8952H
SRN of form ADT-1	N05138458
Date of signing audit report by auditors	10/07/2024
Date of signing of balance sheet by auditors	10/07/2024

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	AS PER ATTACHED
Disclosure relating to quantitative details of fixed assets	AS PER ATTACHED
Disclosure relating to physical verification and material discrepancies of fixed assets	AS PER ATTACHED
Disclosure relating to title deeds of immovable properties	AS PER ATTACHED
Disclosure in auditors report relating to inventories	AS PER ATTACHED
Disclosure in auditors report relating to loans	AS PER ATTACHED
Disclosure about loans granted to parties covered under section 189 of companies act	AS PER ATTACHED
Disclosure relating to terms and conditions of loans granted	AS PER ATTACHED
Disclosure regarding receipt of loans granted	AS PER ATTACHED
Disclosure regarding terms of recovery of loans granted	AS PER ATTACHED
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	AS PER ATTACHED
Disclosure in auditors report relating to deposits accepted	AS PER ATTACHED
Disclosure in auditors report relating to maintenance of cost records	AS PER ATTACHED
Disclosure in auditors report relating to statutory dues [TextBlock]	AS PER ATTACHED
Disclosure in auditors report relating to default in repayment of financial dues	AS PER ATTACHED
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	AS PER ATTACHED
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	AS PER ATTACHED
Disclosure in auditors report relating to managerial remuneration	AS PER ATTACHED
Disclosure in auditors report relating to Nidhi Company	AS PER ATTACHED
Disclosure in auditors report relating to transactions with related parties	AS PER ATTACHED
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	AS PER ATTACHED
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	AS PER ATTACHED
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	AS PER ATTACHED

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

	01/04/2023 to 31/03/2024
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (3) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (3)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of

Creativity At Best Technologies Limited

Report on the Audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of Creativity At Best Technologies Limited which comprises the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant 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 true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, and profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

ï¿½ 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.

ï¿½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

ï¿½ 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.

ï¿½ 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.

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

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure- A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, 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.

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 the matters stated in the paragraph h (vii) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g. 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.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

vi. Based on audit procedures which we 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) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. Based on our examination which included test checks and information given to us, the Company has used accounting softwares for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective softwares, hence we are unable to comment on audit trail feature of the said software.

For Komandoor & Co LLP

Chartered Accountants

001420S/S200034

Prince Kumar

Partner

Membership No. 444819

Place: Gurugram

Date: 10/07/2024

UDIN: 24444819BKFSIB9027

ANNEXURE - A TO THE AUDITOR'S REPORT

The Annexure referred to Independent Auditor's Report to the members of the Company on the Financial Statements for the year ended 31st March, 2024, we report that:

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

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

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

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

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) In our opinion and explanation given to us, the management has confirmed that the inventory has been physically verified during the year, in our opinion the frequency of verification is reasonable, according to size & nature of its business.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company produced before us, limit has been sanctioned for working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has provided loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.

a) Based on audit procedure carried out by us and as per the information and explanations given to us, the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates are as under:

	Guarantees	Security	Loans
Aggregate amount granted/provided during the year			
-Subsidiaries	-	-	-
-Joint Ventures	-	-	-
-Associates	-	-	-
-Others	-	-	2397.20
Balance outstanding as at balance sheet date in respect of above cases			
-Subsidiaries	-	-	-
-Joint Ventures	-	-	-
-Associates	-	-	-
-Others	-	-	2435.20

b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the guarantees provided during the year and the terms and conditions of the grant of loans and advances in the nature of loans during the year are, prima facie, not prejudicial to the interest of the Company; However, Loans has been given without specifying period, terms and condition. Therefore, clause 3(iii)(c) to e is not applicable.

c) Details of aggregate amount of Loan, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013 has been given below :

	As on 31.03.2024	
Type of Borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Party	1465.94	55.41

(iv) According to the information and explanation given to us and on the basis of books & records produced before us, provision of sections 185 and 186 of the Companies Act, 2013 have been complied with in respect of loan, Investments, guarantees and securities provided by the company.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) a) In our opinion and according to information and explanation given to us and according to records of the company, the company has been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, Income Tax, Goods and Service Tax, duty of customs, cess and any other statutory dues with the appropriate authorities whichever is applicable though there has been delays in a few cases. There are arrears of statutory dues (TDS payable) of Rs. 149.21 Lakh as on as at 31st March 2024 which are outstanding for a period of more than 6 months from the date they become payable.

b) According to the information and explanation given to us, there are no dues of Income Tax or sales-tax or Wealth Tax or Service Tax or duty of customs or duty of excise or value added tax or cess on account of any dispute.

(viii) According the information and explanations given to us and on the basis of our examination of the records produced before us, the Company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of accounts, In the tax assessment under the Income Tax Act, 1961 as income during the year.

(ix) a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has delayed in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Details of which has been given as below:

Name of Lender	Nature of Borrowing	EMI Date	Amount not Paid on Due Date	Whether Principal or Interest	No of Days delay
cKers Finance Private Limited	Vehicle Loan	05/06/2023	2,59,855	Both	2
		05/10/2023	2,59,855	Both	1
		05/11/2023	2,59,855	Both	2
		05/12/2023	2,59,855	Both	1
HDFC Bank	Loan against Property	07/03/2024	2523576	Both	13
Aditya Birla Finance-1022000417	Term Loan	28/07/2023	45,70,149	Both	3
		28/08/2023	45,70,149	Both	7
Aditya Birla Finance Ltd-1023000866	Term Loan	28/07/2023	18,17,893	Both	3
		28/08/2023	18,17,893	Both	7

		28/09/2023	18,17,893	Both	16
		28/10/2023	18,17,893	Both	63
		28/11/2023	18,17,893	Both	87
		28/12/2023	18,17,893	Both	89
		28/01/2024	18,17,893	Both	69
		28/02/2024	18,17,893	Both	57
Aditya Birla Finance Ltd-1023001236	Term Loan	28/07/2023	11,79,926	Both	4
		28/08/2023	11,79,926	Both	7
		28/09/2023	11,79,926	Both	21
		28/10/2023	11,79,926	Both	72
		28/10/2023	Both	87	
		28/11/2023	11,79,926	Both	87
		28/12/2023	11,79,926	Both	89
		28/01/2024	11,79,926	Both	88
		28/02/2024	11,79,926	Both	90
		28/03/2024	11,79,926	Both	58

Axis Bank -BPR012609790990	Business Power Loan	20/03/2024	1,05,471	Both	13
Feedback Financila Services -BPR012609790990	Business Power Loan	20/03/2024	3,17,425	Both	13
Incred Financial Services Limited-1023000863	Term Loan	24/11/2023	9,17,765	Both	91
		24/12/2023	9,17,765	Both	96
		24/01/2024	9,17,765	Both	103
		24/02/2024	9,17,765	Both	73
Arthmate Financing India Private Limite (Mamta)-1023000919	Term Loan	28/07/2023	4,59,437	Both	4
		28/08/2023	4,59,437	Both	7
		28/09/2023	4,59,437	Both	21
		28/10/2023	4,59,437	Both	72
		28/11/2023	4,59,437	Both	92
		28/12/2023	4,59,437	Both	92
		28/01/2024	4,59,437	Both	100

		28/02/2024	4,59,437	Both	94
TATA CAPITAL FINANCIAL SERVICE 1023001001	Term Loan	15/05/2023	23,53,673	Both	2
		15/08/2023	23,53,673	Both	7
		15/09/2023	23,53,673	Both	5
		15/11/2023	23,53,673	Both	7
		15/01/2024	23,53,673	Both	14
		15/02/2024	23,53,673	Both	42
		15/03/2024	3,50,000	Both	14
		15/03/2024	20,03,673	Both	32
UGRO Capital Limited-1022000418	Term Loan	28/07/2023	18,28,872	Both	3
		28/08/2023	18,28,872	Both	7
UGRO CAPITAL Limited-1023000865	Term Loan	28/07/2023	18,36,414	Both	4
		28/08/2023	18,36,414	Both	7

		28/09/2023	18,36,414	Both	16
		28/10/2023	18,36,414	Both	63
		28/10/2023	Both	72	
		28/11/2023	18,36,414	Both	91
		28/12/2023	18,36,414	Both	91
		28/01/2024	18,36,414	Both	97
		28/02/2024	18,36,414	Both	93
Ugro Capital Limited-102301032	Term Loan	28/07/2023	5,03,077	Both	4
		28/08/2023	5,03,077	Both	7
		28/09/2023	5,03,077	Both	21
		28/10/2023	5,03,077	Both	72
		28/11/2023	5,03,077	Both	91
		28/12/2023	5,03,077	Both	91
		28/01/2024	5,03,077	Both	97
		28/02/2024	5,03,077	Both	93
		28/03/2024	5,03,077	Both	90

Unity Small Finance Bank	Term Loan	04/11/2023	3,24,196	Both	3
		04/02/2024	3,24,196	Both	2
UC Inclusive Credit Private Limited	Term Loan	08/12/2023	24,66,111	Both	3
		08/03/2024	24,66,111	Both	12
Neo Growth Credit Private Limited	Term Loan	05/11/2023	3,75,000	Both	1
		05/12/2023	3,75,000	Both	6
ICICI Bank Ltd	Term Loan	05/07/2023	1,95,144	Both	1
		05/09/2023	1,95,144	Both	2
		05/10/2023	1,95,144	Both	1
ICICI Bank Ltd-526	Term Loan	10/11/2023	1,77,663	Both	3
		10/12/2023	1,77,663	Both	1
		10/02/2024	1,77,663	Both	2
		10/03/2024	1,77,663	Both	1

IDFC First Bank Ltd	Term Loan	02/06/2023	1,49,828	Both	1
		02/08/2023	1,49,828	Both	17
		02/09/2023	1,49,828	Both	5

b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender.

c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act).

(x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records, the Company has made preferential allotment or private placement of shares or fully or partly convertible debentures during the year and the requirements of section 42 of Companies Act have been complied with and the amounts raised have been used for the purpose for which the funds were raised.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

(xiv) (a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.

(b) Based on information and explanations provided to us, we have considered the internal audit reports of the company issued till date, for the period under audit.

(xv) In Our Opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company Accordingly, clause 3(xv) of the Order is not applicable.

(xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.

(xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

(xviii) There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

(xix) (a) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, the auditors 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 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) Based on our examination, The company has not transferred the amount remaining unspent in respect of ongoing projects, to a Special Account till the date of our report. However, the time period for such transfer i.e. thirty days from the end of the financial year as permitted under sub-section (6) of section 135 of the Act, has not elapsed till the date of our report.

(b) The company has not transferred the amount remaining unspent in respect of other than ongoing projects, 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 of the expiry of the financial year as permitted under the second proviso to sub-section (5) of section 135 of the Act, has not elapsed till the date of our report.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Komandoor & Co LLP

Chartered Accountants

001420S/S200034

Prince Kumar

Partner

Membership No. 444819

Place: Gurugram

Date: 10/07/2024

UDIN: 24444819BKFSIB9027

ANNEXURE - B TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in our Report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls over financial reporting of Creativity At Best Technologies Limited ("the Company") as of 31st March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

For Komandoor & Co LLP

Chartered Accountants

001420S/S200034

Prince Kumar

Partner

Membership No. 444819

Place: Gurugram

Date: 10/07/2024

UDIN: 24444819BKFSIB9027

[400500] Disclosures - Secretarial audit report

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	59.074	55
Reserves and surplus	3,702.5652	1,212.3771
Total shareholders' funds	3,761.6392	1,267.3771
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	2,158.2	1,418.38
Other long-term liabilities	0	0
Long-term provisions	38.05	0
Total non-current liabilities	2,196.25	1,418.38
Current liabilities [Abstract]		
Short-term borrowings	4,886.97	4,690.53
Trade payables	716.8201	451.8498
Other current liabilities	4,030.62	2,596.892
Short-term provisions	499.24	25.9287
Total current liabilities	10,133.6501	7,765.2005
Total equity and liabilities	16,091.5393	10,450.9576
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	451.8	273.76
Intangible assets	0.6173	0.4273
Tangible assets capital work-in-progress	2,993.05	2,794.63
Total fixed assets	3,445.4673	3,068.8173
Non-current investments	260.782	60.032
Deferred tax assets (net)	41.81	7.2
Long-term loans and advances	2,435.2	574.85
Other non-current assets	321.94	200.06
Total non-current assets	6,505.1993	3,910.9593
Current assets [Abstract]		
Current investments	0	0
Inventories	32.12	18.78
Trade receivables	5,314.74	3,018.2283
Cash and bank balances	1,164.61	753.07
Short-term loans and advances	667.93	578.55
Other current assets	2,406.94	2,171.37
Total current assets	9,586.34	6,539.9983
Total assets	16,091.5393	10,450.9576

[400300] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	D1	D2
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	ANUPAM	SHAILESH
Last name of director	KUMARI	KUMAR
Designation of director	Director	Director
Director identification number of director	08528473	07394595
Date of signing of financial statements by director	10/07/2024	10/07/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	Mrinalini Mehra
Date of signing of financial statements by company secretary	10/07/2024
Name of chief financial officer	Krishnakant Litoria
Date of signing of financial statements by chief financial officer	10/07/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	2,213.66	394.927
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	166.32	76.7
Other adjustments to reconcile profit (loss)	-336.08	(A) -284.88
Other adjustments for non-cash items	428.83	233.37
Total adjustments to profit (loss)	259.07	25.19
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-13.33	-7.18
Adjustments for decrease (increase) in trade receivables	-2,296.51	-1,069.78
Adjustments for decrease (increase) in other current assets	-324.95	-2,034.67
Adjustments for increase (decrease) in trade payables	1,698.69	1,509.31
Adjustments for increase (decrease) in other current liabilities	0	0
Adjustments for provisions	511.36	-182.09
Total adjustments for working capital	-424.74	-1,784.41
Total adjustments for reconcile profit (loss)	-165.67	-1,759.22
Net cash flows from (used in) operations	2,047.99	-1,364.293
Income taxes paid (refund)	488.17	25.65
Net cash flows from (used in) operating activities before extraordinary items	1,559.82	-1,389.943
Net cash flows from (used in) operating activities	1,559.82	-1,389.943
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	0
Purchase of tangible assets	542.98	3,067.91
Other inflows (outflows) of cash	-1,948.16	-3.75
Net cash flows from (used in) investing activities before extraordinary items	-2,491.14	-3,071.66
Net cash flows from (used in) investing activities	-2,491.14	-3,071.66
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	1,070.24	0
Proceeds from borrowings	936.27	4,757.23
Interest paid	663.65	233.377
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities before extraordinary items	1,342.86	4,523.853
Net cash flows from (used in) financing activities	1,342.86	4,523.853
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	411.54	62.25
Net increase (decrease) in cash and cash equivalents	411.54	62.25
Cash and cash equivalents cash flow statement at end of period	1,164.61	753.07

Footnotes

(A) Extraordianry Items

[200100] Notes - Share capital

Disclosure of shareholding more than five per cent in company [Table] ..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	SHAILESH KUMAR	SHAILESH KUMAR	ANUPAM KUMARI	ANUPAM KUMARI
PAN of shareholder	CXGPK1739P	CXGPK1739P	GNIPK2892M	GNIPK2892M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,67,445	[shares] 4,95,000	[shares] 55,000	[shares] 55,000
Percentage of shareholding in company	79.13%	90.00%	9.31%	10.00%

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

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	100	100	100	100
Number of shares issued	[shares] 5,90,740	[shares] 5,50,000	[shares] 5,90,740	[shares] 5,50,000
Value of shares issued	59.074	55	59.074	55
Number of shares subscribed and fully paid	[shares] 5,90,740	[shares] 5,50,000	[shares] 5,90,740	[shares] 5,50,000
Value of shares subscribed and fully paid	59.074	55	59.074	55
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 5,90,740	[shares] 5,50,000	[shares] 5,90,740	[shares] 5,50,000
Total value of shares subscribed	59.074	55	59.074	55
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,90,740	[shares] 5,50,000	[shares] 5,90,740	[shares] 5,50,000
Value of shares called	59.074	55	59.074	55
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	59.074	55	59.074	55
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 40,740	[shares] 0	[shares] 40,740	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 40,740	[shares] 0	[shares] 40,740	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 40,740	[shares] 0	[shares] 40,740	[shares] 0
Number of shares outstanding at end of period	[shares] 5,90,740	[shares] 5,50,000	[shares] 5,90,740	[shares] 5,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	4.074	0	4.074	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	4.074	0	4.074	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	4.074	0	4.074	0
Share capital at end of period	59.074	55	59.074	55
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity Share	Equity Share
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	100	100
Number of shares issued	[shares] 5,90,740	[shares] 5,50,000
Value of shares issued	59.074	55
Number of shares subscribed and fully paid	[shares] 5,90,740	[shares] 5,50,000
Value of shares subscribed and fully paid	59.074	55
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 5,90,740	[shares] 5,50,000
Total value of shares subscribed	59.074	55
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 5,90,740	[shares] 5,50,000
Value of shares called	59.074	55
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	59.074	55
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 40,740	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 40,740	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 40,740	[shares] 0
Number of shares outstanding at end of period	[shares] 5,90,740	[shares] 5,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	4.074	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	4.074	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	4.074	0
Share capital at end of period	59.074	55
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (4) [See below]	A S ATTACHED
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	0	0
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (4)

Disclosure of notes on share capital explanatory [Text Block]

I.1 Share Capital		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Authorised share capital		
Equity shares of ? 10 each		
- Number of shares	1,000,000	1,000,000
- Amount (? in lakh)	100.00	100.00
Issued, subscribed and fully paid up		
Equity shares of ? 10 each issues at Par		
- Number of shares	590,740	550,000
- Amount (? in lakh)	59.07	55.00
Total	59.07	55.00
Note: Terms & Conditions		
- The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, After distribution of all preferential allotment.		
- The Company has alloted 40,740 no. of shares (18029 dt. 06.01.2024, 11321 dt. 07.01.2024, 11390 dt. 08.01.2024) through preferential allotment during the financila year 2023-2024.		
a) Reconciliation of equity share capital		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Balance at the beginning of the period/ year		
- Number of shares	550,000	550,000
- Amount (? in lakh)	55.00	55.00
Add: Shares issued during the period/ year		
- Number of shares	40,740	-
- Amount (? in lakh)	4.07	-
Balance at the end of the period/ year		
- Number of shares	590,740	550,000

- Amount INR (? in lakh)	59.07	55.00
b) Shareholders holding more than 5% of the shares of the Company		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Equity shares of ? 10 each		
Shailesh Kumar		
- Number of shares	467,445	495,000
- Percentage holding (%)	79.13%	90.00%
Anupam Kumari		
- Number of shares	55,000	55,000
- Percentage holding (%)	9.31%	10.00%
c) Shareholders holding Promoters of the Company		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Equity shares of ? 10 each		
Shailesh Kumar	467,445	495,000
- Percentage holding (%)	79.13%	90.00%
- Change in Percentage holding	10.87%	-
Anupam Kumari		
- Number of shares	55,000	55,000
- Percentage holding (%)	9.31%	10.00%
- Change in Percentage holding	0.01	-

d) Rights, preferences and restrictions attached to equity shares		
The Company has equity shares, having par value of ? 10 per share. Each holder of equity share is entitled for one vote per share and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.		
e) Bonus Shares/Buy Back/Shares for consideration other than cash issues during the past five years		

- There has been no allotment of shares by way of Bonus Issue of Shares or for consideration other than cash nor any Buy Back of shares during the past five years.

I.2 Reserves and Surplus		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Reserve and Surplus		
Share Premium		
Opening Balance	-	-
Adding during the year	1,066.17	-
	1,066.17	-
	-	-
Profit and Loss Account		
Opening Balance	1,212.38	1,125.93
Add : Profit for the Year	1,424.02	86.45
Less : Proposed Dividend	-	-
Closing Balance	2,636.39	1,212.38
Total	3,702.56	1,212.38

[200200] Notes - Reserves and surplus

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

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,424.02	86.447	0	0
Other additions to reserves	1,066.17	0	1,066.17	0
Total additions to reserves	2,490.19	86.447	1,066.17	0
Total changes in reserves	2,490.19	86.447	1,066.17	0
Reserves at end of period	3,702.5652	1,212.3771	1,066.17	0

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

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	1,424.02	86.447
Other additions to reserves	0	0
Total additions to reserves	1,424.02	86.447
Total changes in reserves	1,424.02	86.447
Reserves at end of period	2,636.3952	1,212.3771

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (5) [See below]	AS ATTACHED

Textual information (5)

Disclosure of notes on reserves explanatory [Text Block]

I.2 Reserves and Surplus		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Reserve and Surplus		
Share Premium		
Opening Balance	-	-
Adding during the year	1,066.17	-
	1,066.17	-
	-	-
Profit and Loss Account		
Opening Balance	1,212.38	1,125.93
Add : Profit for the Year	1,424.02	86.45
Less : Proposed Dividend	-	-
Closing Balance	2,636.39	1,212.38
Total	3,702.56	1,212.38

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,188.54	1,418.38	969.66	0
Nature of security [Abstract]				
Nature of security	.	.		
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	.	.		
Terms of repayment of term loans and other loans	.	.	.	.

Classification of borrowings [Table] ..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances, others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,188.54	1,418.38	969.66	0
Nature of security [Abstract]				
Nature of security	.	.		
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	.	.		
Terms of repayment of term loans and other loans	.	.	.	.

Classification of borrowings [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	4,886.97	4,690.53	4,886.97	4,690.53
Terms of repayment of term loans and other loans	.	.	.	.

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (6) [See below]	AS ATTACHED

Textual information (6)

Disclosure of notes on borrowings explanatory [Text Block]

Long Term & Short term Borrowings						(? in lakh)
Particulars	As at March 31, 2024	As at March 31, 2023				
	Long-term	Short-term	Long-term	Short-term		
Secured						
(a) Term Loans						
Term Loans from Bank			1,355.46	-	1,563.04	-
Term Loans from NBFC			47.81	-	68.74	-
Current Maturity of Long Term Debt			(214.74)	214.74	(213.41)	213.41
(a) Loans Repayable on demand						
Bank Overdraft			-	597.27	-	-
			1,188.54	812.01	1,418.38	213.41
Unsecured						
(a) Term Loans						
Term Loans from Bank			108.07	-	22.95	-
Term Loans from NBFC			1,042.42	-	996.06	-
(b) Others					-	
Loan against Bill Discounting			-	3,140.71	-	3,274.55
						-
(c) Loans from Directors and Relatives			-	27.07	-	181.56
				-		-
(d) Loans from Others			725.78	0.58	-	2.00
Current Maturity of Long Term Debt			(906.61)	906.61	(1,019.01)	1,019.01
			969.66	4,074.96	-	4,477.12

TOTAL			2,158	4,886.97	1,418	4,690.53

[201000] Notes - Tangible assets

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	344.3	273.29	344.3	273.29		
Depreciation tangible assets	-155.04	-76.55			155.04	76.55
Reversal of impairment loss recognised in profit or loss tangible assets	-11.22	0			11.22	0
Total changes in tangible assets	178.04	196.74	344.3	273.29	166.26	76.55
Tangible assets at end of period	451.8	273.76	744.7	400.4	292.9	126.64

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.52	-0.38			0.52	0.38
Reversal of impairment loss recognised in profit or loss tangible assets	2.12	0			-2.12	0
Total changes in tangible assets	1.6	-0.38	0	0	-1.6	0.38
Tangible assets at end of period	2.34	0.74	4.09	4.09	1.75	3.35

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.52	-0.38			0.52	0.38
Reversal of impairment loss recognised in profit or loss tangible assets	2.12	0			-2.12	0
Total changes in tangible assets	1.6	-0.38	0	0	-1.6	0.38
Tangible assets at end of period	2.34	0.74	4.09	4.09	1.75	3.35

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.52	-0.38			0.52	0.38
Reversal of impairment loss recognised in profit or loss tangible assets	2.12	0			-2.12	0
Total changes in tangible assets	1.6	-0.38	0	0	-1.6	0.38
Tangible assets at end of period	2.34	0.74	4.09	4.09	1.75	3.35

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.45	8.92	4.45	8.92		
Depreciation tangible assets	-7.35	-6.68			7.35	6.68
Reversal of impairment loss recognised in profit or loss tangible assets	-0.53	0			0.53	0
Total changes in tangible assets	-3.43	2.24	4.45	8.92	7.88	6.68
Tangible assets at end of period	21.86	25.29	50.82	46.37	28.96	21.08

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.45	8.92	4.45	8.92		
Depreciation tangible assets	-7.35	-6.68			7.35	6.68
Reversal of impairment loss recognised in profit or loss tangible assets	-0.53	0			0.53	0
Total changes in tangible assets	-3.43	2.24	4.45	8.92	7.88	6.68
Tangible assets at end of period	21.86	25.29	50.82	46.37	28.96	21.08

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

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	106.69	0	106.69		
Depreciation tangible assets	-30.67	-6.52			30.67	6.52
Reversal of impairment loss recognised in profit or loss tangible assets	-4.69	0			4.69	0
Total changes in tangible assets	-35.36	100.17	0	106.69	35.36	6.52
Tangible assets at end of period	67.54	102.9	110.34	110.34	42.8	7.44

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	106.69	0	106.69		
Depreciation tangible assets	-30.67	-6.52			30.67	6.52
Reversal of impairment loss recognised in profit or loss tangible assets	-4.69	0			4.69	0
Total changes in tangible assets	-35.36	100.17	0	106.69	35.36	6.52
Tangible assets at end of period	67.54	102.9	110.34	110.34	42.8	7.44

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	106.69	0	106.69		
Depreciation tangible assets	-30.67	-6.52			30.67	6.52
Reversal of impairment loss recognised in profit or loss tangible assets	-4.69	0			4.69	0
Total changes in tangible assets	-35.36	100.17	0	106.69	35.36	6.52
Tangible assets at end of period	67.54	102.9	110.34	110.34	42.8	7.44

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	337.99	72.83	337.99	72.83		
Depreciation tangible assets	-77.98	-23.35			77.98	23.35
Reversal of impairment loss recognised in profit or loss tangible assets	-4.85	0			4.85	0
Total changes in tangible assets	255.16	49.48	337.99	72.83	82.83	23.35
Tangible assets at end of period	338.1	82.94	469.41	131.42	131.31	48.48

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	337.99	72.83	337.99	72.83		
Depreciation tangible assets	-77.98	-23.35			77.98	23.35
Reversal of impairment loss recognised in profit or loss tangible assets	-4.85	0			4.85	0
Total changes in tangible assets	255.16	49.48	337.99	72.83	82.83	23.35
Tangible assets at end of period	338.1	82.94	469.41	131.42	131.31	48.48

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.09	81.36	0.09	81.36		
Depreciation tangible assets	-36.91	-37.34			36.91	37.34
Reversal of impairment loss recognised in profit or loss tangible assets	-2.31	0			2.31	0
Total changes in tangible assets	-39.13	44.02	0.09	81.36	39.22	37.34
Tangible assets at end of period	16.98	56.11	101	100.91	84.02	44.8

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.09	81.36	0.09	81.36		
Depreciation tangible assets	-36.91	-37.34			36.91	37.34
Reversal of impairment loss recognised in profit or loss tangible assets	-2.31	0			2.31	0
Total changes in tangible assets	-39.13	44.02	0.09	81.36	39.22	37.34
Tangible assets at end of period	16.98	56.11	101	100.91	84.02	44.8

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.77	3.49	1.77	3.49		
Depreciation tangible assets	-1.61	-2.28			1.61	2.28
Reversal of impairment loss recognised in profit or loss tangible assets	-0.96	0			0.96	0
Total changes in tangible assets	-0.8	1.21	1.77	3.49	2.57	2.28
Tangible assets at end of period	4.98	5.78	9.04	7.27	4.06	1.49

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.77	3.49	1.77	3.49		
Depreciation tangible assets	-1.61	-2.28			1.61	2.28
Reversal of impairment loss recognised in profit or loss tangible assets	-0.96	0			0.96	0
Total changes in tangible assets	-0.8	1.21	1.77	3.49	2.57	2.28
Tangible assets at end of period	4.98	5.78	9.04	7.27	4.06	1.49

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments	Electrical Installations and Equipments
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.77	3.49	1.77	3.49		
Depreciation tangible assets	-1.61	-2.28			1.61	2.28
Reversal of impairment loss recognised in profit or loss tangible assets	-0.96	0			0.96	0
Total changes in tangible assets	-0.8	1.21	1.77	3.49	2.57	2.28
Tangible assets at end of period	4.98	5.78	9.04	7.27	4.06	1.49

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]	Office building [Member]		Plant and equipment [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]				Furniture and fixtures [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		Motor vehicles [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

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

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

Classes of tangible assets [Axis]	Office equipment [Member]	Computer equipments [Member]				Other tangible assets [Member]
Sub classes of tangible assets [Axis]	Owned assets [Member]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]	Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]					
Disclosure of additional information tangible assets [LineItems]					
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

[201100] Notes - Intangible assets

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

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0.26	0	0.26	0		
Total additions to intangible assets	0.26	0	0.26	0		
Amortization intangible assets	-0.22	-0.1452			0.22	0.1452
Reversal of impairment loss recognised in profit or loss intangible assets	0.15	0			-0.15	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0.19	-0.1452	0.26	0	0.07	0.1452
Intangible assets at end of period	0.6173	0.4273	0.91	0.65	0.2927	0.2227

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0.26	0	0.26	0		
Total additions to intangible assets	0.26	0	0.26	0		
Amortization intangible assets	-0.22	-0.1452			0.22	0.1452
Reversal of impairment loss recognised in profit or loss intangible assets	0.15	0			-0.15	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0.19	-0.1452	0.26	0	0.07	0.1452
Intangible assets at end of period	0.6173	0.4273	0.91	0.65	0.2927	0.2227

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0.26	0	0.26	0		
Total additions to intangible assets	0.26	0	0.26	0		
Amortization intangible assets	-0.22	-0.1452			0.22	0.1452
Reversal of impairment loss recognised in profit or loss intangible assets	0.15	0			-0.15	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0.19	-0.1452	0.26	0	0.07	0.1452
Intangible assets at end of period	0.6173	0.4273	0.91	0.65	0.2927	0.2227

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

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Description of amortization method used	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

[200400] Notes - Non-current investments

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

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

Classification of non-current investments [Axis]	A4		A5	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	preference shares	EQUITY	EQUITY	EQUITY
Non-current investments	200.75	0	60.032	60.032
Name of body corporate in whom investment has been made	Biddano Private Limited	Biddano Private Limited	Technit Space and Aero Works Private Limited	Technit Space and Aero Works Private Limited

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

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (7) [See below]	AS ATTACHED
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	260.782	60.032
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (7)

Disclosure of notes on non-current investments explanatory [Text Block]

I.9 Non-Current Investments				(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023		
Amt	Amt			
Unquoted Investments:				
Investment in Equity Instruments				
Technit Space and Aero Works Private Limited (FY 2022-23: 2680) of Rs. 10/- each, fully paid up	60.03	60.03		
Investment in Preference Share				
Biddano Private Limited(FY 2022-23: Nil) 195 Preference Shares of Rs. 10/- each, fully paid up	200.75		-	
Total	260.79	60.03		

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

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

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	38.05	0	1.08	0
Provision leave encashment	0	0	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	38.05	0	1.08	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	488.17	25.9287
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	488.17	25.9287
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	9.99	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	38.05	0	499.24	25.9287

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,435.2	574.85	667.93	578.55
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,435.2	574.85	667.93	578.55
Details of loans and advances to related parties	.	.	.	.
Nature of other loans and advances	.	.	.	.
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

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

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	5,314.74	3,018.2283	5,314.74	3,018.2283
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	5,314.74	3,018.2283	5,314.74	3,018.2283
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	32.12	18.78	32.12	18.78
Goods in transit	0	0	0	0
Mode of valuation	FIFO	FIFO	FIFO	FIFO

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (8) [See below]	AS ATTACHED
Nature of other provisions	AS ATTACHED	AS ATTACHED
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (9) [See below]	AS ATTACHED
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Accrued salary payable	0	85.162
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	4,030.62	2,511.73
Total other current liabilities	4,030.62	2,596.892
Other non-current assets, others	321.94	200.06
Total other non-current assets	321.94	200.06
Nature of other non-current assets, others	AS ATTACHED	AS ATTACHED
Accounting policy on inventories [TextBlock]	Textual information (10) [See below]	AS ATTACHED
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (11) [See below]	AS ATTACHED
Fixed deposits with banks	0	0
Other balances with banks	1,098.51	720.24
Total balance with banks	1,098.51	720.24
Cash on hand	66.1	32.83
Total cash and cash equivalents	1,164.61	753.07
Total cash and bank balances	1,164.61	753.07
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	2,406.94	2,171.37
Total other current assets	2,406.94	2,171.37

Textual information (8)

Disclosure of notes on provisions explanatory [Text Block]

I.7 Provisions				(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023		
Long-term	Short-term	Long-term	Short-term	
Provision for Gratuity	38.05	1.08	-	-
Provision for CSR	-	9.99	-	-
Provision for tax for Current Period	-	488.17	-	25.93
Total	38.05	499.24	-	25.93

Textual information (9)

Disclosure of notes on other current liabilities explanatory [Text Block]

I.6 Other Current Liabilities		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Audit Fees Payable	19.87	12.87
Director Remuneration Payable	-	85.16
Advance from Debtors	957.00	-
ODH collection Payable	437.83	594.27
Salary Payable	139.19	123.57
Statutory Dues	2,333.14	1,537.55
Interest Accrued on Loan but not due	18.12	-
Expenses Payable	125.46	243.46
Total	4,030.62	2,596.89

Textual information (10)

Accounting policy on inventories [Text Block]

I.10 Inventories (Valued at Cost or NRV which ever is lower)			(? in lakh)	
Particulars	As At March 31, 2024	As At March 31, 2023		
Amt	Amt			
Material & Consumables		32.12		18.78
Total		32.12		18.78

Textual information (11)

Disclosure of notes on cash and bank balances explanatory [Text Block]

1.12 Cash and Bank Balance				(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023		
Amt	Amt			
Cash and cash equivalents				
Cash on hand	66.10		32.83	
Balances with banks				
- in current accounts	4.28		98.96	
- in Fixed Deposits with Bank				
more than 3 upto 12 months	7.57		6.57	
more than 12 months		540.99		576.16
held against BGs		545.66		38.55
Total		1,164.61	753.07	

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (12) [See below]	AS ATTACHED

Textual information (12)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

CREATIVITY AT BEST TECHNOLOGIES LIMITED

(Formerly Known as CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED)

CIN NO: U52590DL2016PLC290712

Annexure-I

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS FORMING PART OF THE BALANCE SHEET AND THE STATEMENTS OF PROFIT AS AT 31.03.2024.	
1) About the Company	
The company was incorporated on 08.02.2016 with the object to carry on business in India and abroad the business of providing to carry on ecommerce business solution and services related to sale, purchase etc. To engage in retail trade of various products such as general merchandise and services through e-commerce using internet enables application supporting both online and offline transactions on the website or through phone, mobile phone or fax through which people or businesses can buy, sell, and transact at their homes, business premises or as per convenience, the products and services of their choice in India and abroad. To create and host portals related to information in the various fields, areas, activities and also to open a shopping plaza by hosting details of shop keepers, traders, merchandisers, multi product chain stores, service providers, and the like, on the website through which people can buy, sell and transact at their homes, or as per convenience, the products and services of their choice by entering in the field of e-commerce, m-commerce and such other means. To engage in the business of online shopping, net marketing, internet advertising and marketing, creating virtual malls, stores, shops, creating shopping catalogues, providing secured payment processing, net commerce solutions for business to business and business to consumers, online trading in India and abroad. To carry on the business of general importers, exporters, distributors, stockiest, agents, brokers, consultants and dealers in all manner of goods or merchandise of any description such as consumer goods, household goods, durable goods, cosmetics, kitchenware, decorative items, garments and accessories, home furnishings, electronics and electrical goods, exercise equipments, health care equipments and similar other marketable products and also to act as international suppliers, commission agents, brokers, dealers and traders in articles of all types.	

To carry on business of carriers, logistics, packers and movers, courier service, transportation service by all means of transport by land, sea, inland waterways and air and to carry on the business of clearing and forwarding agents, courier and cargo handlers, handling and haulage contractors, warehousemen, common carriers by land, rail, water and air, container agents, to handle goods and passengers within the country and outside and to carry on the business of tour and travel operators and to act as customs agents, wharfingers, landing agents, stevedores and longshoremen. To carry on the business of providing Logistics Services, material management, transportation, warehousing distribution and marketing of goods and to provide storage and protection of goods against rain, fire and other natural or manmade calamities and to carry on the trade or business of wholesale warehousemen, removers, storers, packers and carriers of all types of merchandise, goods, Chattels, materials and property whether personal or commercial or of any other description including facilities of cold storage or any other special storage facility.

The Company is a Small and Medium Sized Company ('SMC') as defined in the General instructions in respect of Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the accounting standards as applicable to a Small and Medium sized Company.

Going Concern

The company Commenced the commercial operation on 08.02.2016. During the year ended 31 March 2024, the Company has earned a profit of Rs. 1877.58 Lakh (31st March 2023: Rs.110.04 Lakh (before tax) at the year end. The company's revenue is stable, and net worth is positive and accordingly the financial statement has been prepared on a going concern basis.

2) SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

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

b) Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialize.

c) Property, Plant and Equipment's

Property, plant and equipment's are initially recognized at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

d) Depreciation / Amortization

Depreciation is provided under the 'Written-Down Value' method as per the useful life specified in Schedule II to the Companies Act, 2013. The residual values of assets are measured at not more than 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.

e) Impairment of Assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of impairment. A recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Reversal of impairment loss is recognised as income in the statement of profit and loss.

f) Revenue recognition

Sale of services

Revenue from services is recognized on successfully delivery of the order, in accordance with the arrangement entered with the customers. Unbilled revenue represents Revenue for Services rendered but Invoice to Customer has to be raised after the balance sheet date.

Sale of Goods

Sales are recognized when the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, which coincides with the delivery of goods and are recognized net of trade discounts, rebates, and goods services tax.

Other Income

Interest income is recognized on an accrual basis, adopting a time proportion method, considering the amount outstanding and the rate applicable.

Dividend income on investments is accounted for when the right to receive the income is established.

Profit/Loss on sale of investments is recognized on sale of investments.

g) Taxes on Income

Income tax expense for the year comprises of current tax and deferred tax.

Current tax

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

Deferred tax

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A deferred tax liability is recognised based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized except for deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realized.

h) Provisions, Contingent liabilities, and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

i) Earnings Per Share

BEPS is calculated by dividing the net profit/loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of each equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

j) Borrowing Cost

Borrowing Cost that are attributable to the acquisition of qualify assets are capitalized as part of the cost of such assets. A qualify asset is an asset that necessarily requires substantial period of time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period in which they are incurred.

k) Investments

Investments are either classified as current or non-current based on the Management's intention at the time of purchase. Current investments are carried at lower of fair/market value of each investment determined individually. Long-term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

m) Employee benefits

Short-term employee Benefits

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by an independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss. The fair value of the plan assets is reduced from the gross obligation under the defined benefit plan, to recognize the obligation on net basis.

Other Long-term Employee Benefits

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and balance in bank in currents accounts. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash, to be cash equivalents.

o) Cash flow statement

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

p) Current and non-current classification

All assets and liabilities are classified into current and non-current Assets:

An asset is classified as current when it satisfies any of the following criteria:

(a) It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle.

(b) It is expected to be realized within twelve months after the reporting date; or

(c) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

Liability:

A liability is classified as current when it satisfies any of the following criteria:

(a) It is expected to be settled in the company's normal operating cycle;

(b) It is due to be settled within twelve months after the reporting date; or

(c) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the opinion of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification,

All other liabilities shall be classified as non- current.

Operating Cycle:

The operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The company assumes a normal operating cycle of twelve months.

q) Segment Reporting

The Company has determined its business segment as Transportation (Shipment Delivery, technology enabled E-commerce Logistics services). Since the company is in the business of Transportation and Distribution (Shipment Delivery, technology enabled E-commerce Logistics services) segment, there are no other primary reportable segment. Accordingly, segment revenue, segment results, total carrying amount of segment assets, total carrying amount of segment liabilities, total cost incurred to acquire segment assets, total amount of charge fordepreciation andamortization during the year are as reflected in the standalone financial statements as of and for the year ended March 31, 2023.

r) LEASES

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease.

s) Inventories

Inventories are stated at lower cost and net reliable value. Cost is determined using the Weighted Average method. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated cost necessary to make the sale.

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	AS ATTACHED	AS ATTACHED

[201600] Notes - Related party

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

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

Categories of related parties [Axis]	A1		A3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	CABT FINSERV PRIVATE LIMITED	CABT FINSERV PRIVATE LIMITED	CABT INFRA PRIVATE LIMITED	CABT INFRA PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U67110DL2021PTC378192	U67110DL2021PTC378192	U45201DL2022PTC405879	U45201DL2022PTC405879
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Loan taken (including interest) Loan Repaid	Loan taken (including interest) Loan Repaid	Loan taken (including interest) Loan Repaid	Loan taken (including interest) Loan Repaid
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Advances given during year related party transactions	0	0.05	6.56	0.87
Advances taken during year related party transactions	3.39	0	0	0.05
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	A4		A6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	CABT Elektra Private Limited	CABT Elektra Private Limited	LOGIXKART PRIVATE LIMITED	LOGIXKART PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U34100DL2022PTC406520	U34100DL2022PTC406520	U60300DL2020PTC366807	U60300DL2020PTC366807
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Loan Given (including interest) Purchase of Services	Loan Given (including interest) Purchase of Services	Loan Given (including interest), Loan Received back, Loan taken (including interest), Loan Repaid (incuding Interest)	Loan Given (including interest), Loan Received back, Loan taken (including interest), Loan Repaid (incuding Interest)
Related party transactions [Abstract]				
Purchases of goods related party transactions	209.97	0	0	0
Advances given during year related party transactions	769.52	0	766.97	4
Advances taken during year related party transactions	0	0	84.91	23.64
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	A7		A8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Shailesh kumar	Shailesh kumar	Anupam Kumari	Anupam Kumari
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	CXGPK1739P	CXGPK1739P	GNIPK2892F	GNIPK2892F
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Remuneration Paid, Loan Taken , repaid, Reimbursement Of Expenses	Remuneration Paid, Loan Taken , repaid, Reimbursement Of Expenses	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Advances given during year related party transactions	2,085.82	640.17	0	0
Advances taken during year related party transactions	1,927.94	522.49	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	12.64	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	60	48	36	12
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	A9		A10	A11
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	STANN EQUIPMENT PRIVATE LIMITED	STANN EQUIPMENT PRIVATE LIMITED	CABT Staffing Solution Private Limited	CABT Consultancy Services Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAJCC3277B	AAKCC6541R
CIN of related party	U29308HR2021PTC094636	U29308HR2021PTC094636		
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Loan Given (including interest)	Loan Given (including interest)	Purchase of Services	Loan Given (including interest)
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	1.65	0
Advances given during year related party transactions	6.79	65	0	6.99
Advances taken during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	Textual information (13) [See below]	AS ATTACHED
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (13)

Disclosure of notes on related party explanatory [Text Block]

ANNEXURE-A

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.

g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. Details of contracts or arrangements or transactions at Arm's length basis.

(in Lakh/-)

SR. No.	Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transaction	Duration of the contracts/arrangements/transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Amo paid adva if any
		Loan taken	Ongoing			

1.	Cabt Finserve Pvt. Ltd.	(including interest)/ Loan Repaid	 N.A.	N.A	03/04/2023	
2.	CABT Consultancy Private Limited	Loan Given (including interest)	Ongoing	N.A.	03/04/2023	
3.	Cabt Infra Private Ltd	Loan Given (including interest)/ Loan received back	Ongoing N.A.	N.A.	03/04/2023	
4.	CABT Elektra Private Limited	Loan Given (including interest)/ Purchase of Services	Ongoing Ongoing	N.A. N.A.	03/04/2023	
5.	CABT Staffing Solution	Purchase of Services	Ongoing	N.A.	03/04/2023	
6.	Logixkart Pvt Ltd	Loan Given (including interest)/ Loan Received Back	Ongoing N.A.	N.A. N.A.	03/04/2023	

		Loan Repaid	N.A.			
7.	Shailesh Kumar	Remuneration Paid / Loan taken/ Loan Repaid/ Reimbursement of Expenses	Monthly N.A. N.A. Monthly	N.A. N.A.	03/04/2023	
7.	Anupam Kumari	Remuneration Paid	Monthly	N.A.	03/04/2023	
8.	Stann Equipment Pvt Ltd	Loan Given (including interest)	Ongoing	N.A.	03/04/2023	

For and on the behalf of Board

For CREATIVITY AT BEST TECHNOLOGIES LIMITED

SHAILESH KUMAR

(Managing Director)

DIN - 07394595

R/o Ward No. 02, Morwa Raytol,

Morwa, Samastipur Bihar- 848121

Date: 02.09.2024

Place: New Delhi

	b) Transactions with related parties:					(in lakh)
S.NO.	RELATED PARTY	NATURE OF TRANSACTIONS	Transaction for the year ending	Balance Outstanding as on		
31/03/2024	31/03/2023	31/03/2024	31/03/2023			
A.	Cabt Finserve Pvt Ltd	Loan taken (including interest)	3.39	-	27.07	23.68
		Loan Repaid	-	0.05	-	-
			-	-	-	-
B.	CABT Consultancy Private Limited	Loan Given (including interest)	6.99	-	6.99	-
			-	-	-	-
C.	Cabt Infra Private Ltd	Loan Given (including interest)	6.56	0.87	6.56	0.82
	Loan Received back	-	0.05	-	-	
		-	-	-	-	
D.	CABT Elektra Private Limited	Loan Given (including interest)	769.52	-	769.52	-
	Purchase of Services	209.97	-	-	-	
		-	-	-	-	

E.	CABT Staffing Solution	Purchase of Services	1.65	-	-	-
			-	-	-	-
F.	Logixkart Pvt Ltd	Loan Given (including interest)	766.97	-	682.06	-
		Loan Received back	84.91	-	-	-
		Loan taken (including interest)	-	23.64	-	19.64
		Loan Repaid (incuding Interest)	19.64	4.00	-	-
			-	-	-	-
G.	Shailesh kumar	Remuneration Paid	60.00	48.00	-	66.32
		Loan Taken	1,927.94	522.49	-	157.88
		Loan Repaid	2,085.82	640.17	-	-
		Reimbursement Of Expenses	12.64	-	-	-
H.	Anupam Kumari	Remuneration Paid	36.00	12.00	-	18.84
		Loan Given (including interest)	-	-	-	-
I.	Stann Equipment Pvt.Ltd	6.79	65.00	74.79	65.00	

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,424.02	86.447
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,424.02	86.447

[202800] Notes - Subsidiary information

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (14) [See below]	AS ATTACHED
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	41.81	7.2
Total deferred tax assets	41.81	7.2

Textual information (14)

Disclosure of notes on income taxes explanatory [Text Block]

I.4 Deferred Tax Assets / (Liability)		(? in lakh)
Particulars	As At March 31, 2024	As At March 31, 2023
Timing Difference		
~on account of Depreciation	126.97	32.71
~on account of Gratuity	39.13	0.00
Deferred Tax Assets / (Liabilities) at the beginning of the year	7.20	5.14
Created / Reversed during the year	34.61	2.05
Deferred Tax Assets / (Liabilities) at the end of year	41.81	7.20

[202400] Notes - Investments in associates

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

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

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

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	1,164.61	753.07
Total cash and cash equivalents	1,164.61	753.07
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	488.17	25.65
Total income taxes paid (refund)	488.17	25.65

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	24,581.07	25,862.32
Other operating revenues	0	0
Total revenue from operations other than finance company	24,581.07	25,862.32
Total revenue from operations	24,581.07	25,862.32
Other income	243.58	21.72
Total revenue	24,824.65	25,884.04
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-13.33	-7.18
Employee benefit expense	1,422.45	1,262.35
Finance costs	663.66	233.3678
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	155.04	76.55
Amortisation expense	0.22	0.1452
Depletion expense	11.06	0
Total depreciation, depletion and amortisation expense	166.32	76.6952
CSR expenditure	9.9751	0
Other expenses	20,361.9149	23,923.88
Total expenses	22,610.99	25,489.113
Total profit before prior period items, exceptional items, extraordinary items and tax	2,213.66	394.927
Total profit before extraordinary items and tax	2,213.66	394.927
Extraordinary items before tax	-336.08	-284.88
Total profit before tax	1,877.58	110.047
Tax expense [Abstract]		
Current tax	488.17	25.65
Deferred tax	-34.61	-2.05
Total tax expense	453.56	23.6
Total profit (loss) for period from continuing operations	1,424.02	86.447
Total profit (loss) for period before minority interest	1,424.02	86.447
Total profit (loss) for period	1,424.02	86.447
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 254.2	[INR/shares] 15.72
Diluted earnings per equity share	[INR/shares] 254.2	[INR/shares] 15.72
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	24,581.07	25,862.32
Total revenue from sale of services	24,581.07	25,862.32
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	243.58	21.72
Total other non-operating income	243.58	21.72
Total other income	243.58	21.72
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, others	556.61	227.158
Total interest expense long-term loans	556.61	227.158
Total interest expense	556.61	227.158
Other borrowing costs	107.05	6.2098
Total finance costs	663.66	233.3678
Employee benefit expense [Abstract]		
Salaries and wages	1,259.13	1,106.38
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	96	60
Total remuneration to directors	96	60
Total managerial remuneration	96	60
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	52.73	74.4
Total contribution to provident and other funds	52.73	74.4
Gratuity	9.36	0
Staff welfare expense	5.23	21.57
Other employee related expenses	0	0
Total employee benefit expense	1,422.45	1,262.35
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	25.92	35.99

Repairs to building	0	0
Repairs to machinery	0	0
Insurance	7.44	31.91
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	69.81	58.5
Telephone postage	58.35	48.86
Printing stationery	8.63	18.38
Travelling conveyance	134.33	130.69
Legal professional charges	87.47	57.27
Safety security expenses	40.88	27.56
Directors sitting fees	0	0
Registration filing fees	0	0
Advertising promotional expenses	22.08	(A) 67.32
Transportation distribution expenses	0	0
Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	19,819.1	23,226.62
Total cost transportation	19,819.1	23,226.62
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.5	3.5
Payment for other services	7	7
Total payments to auditor	10.5	10.5
Miscellaneous expenses	77.4049	210.28
Total other expenses	20,361.9149	23,923.88
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	488.17	25.65
MAT credit recognised during year	0	0
Total current tax	488.17	25.65

Footnotes

(A) Business Promotion expenses 6,732,256.52 Festival Celebration 108,806.00 Subscription Fee 4,695,287.11

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

Details of goods purchased [Table] ..(1)

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

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Purchase Of Stock In Trade	Purchase Of Stock In Trade	Purchase Of Stock In Trade	Purchase Of Stock In Trade
Total goods purchased	0	0	0	0

Details of raw materials consumed [Table] ..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	AS ATTACHED	AS ATTACHED	AS ATTACHED	AS ATTACHED
Total raw materials consumed	0	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	-13.33	-7.18
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-13.33	-7.18
Other items extraordinary	-336.08	-284.88
Total extraordinary items before tax	-336.08	-284.88
Total extraordinary items	-336.08	-284.88
Total exceptional and extraordinary items	-336.08	-284.88
Revenue other services	24,581.07	25,862.32
Total gross income from services rendered	24,581.07	25,862.32
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	24,581.07	25,862.32
Export revenue services	0	0
Total revenue from sale of services	24,581.07	25,862.32
Gross value of transaction with related parties as per AS-18	5,998.78	1,316.27
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	AS ATTACHED	AS ATTACHED

[202200] Notes - Effects of changes in foreign exchange rates

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

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

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

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

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

Key managerial personnels and directors [Axis]	K1	K2	K3	K4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SHAILESH KUMAR	ANUPAM KUMARI	VISHAL SHARMA	KAILASHPATI JHA
Director identification number of key managerial personnel or director	07394595	08528473	10147457	01754529
Date of birth of key managerial personnel or director	25/02/1988	15/08/1992	04/11/1994	24/11/1969
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Independent Director	Independent Director
Qualification of key managerial personnel or director	B.TEC	B.A	CA & MBA	PHD
Shares held by key managerial personnel or director	[shares] 4,67,445	[shares] 55,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	60,00,000	36,00,000	0	0
Gross salary to key managerial personnel or director	60,00,000	36,00,000	0	0
Total key managerial personnel or director remuneration	60,00,000	36,00,000	0	0

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

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

Key managerial personnels and directors [Axis]	K5	K6	K7	K8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	MANDEEP ATTRI	(A) SARVESH KUMAR	(B) Mrinalini Mehra	(C) KRISHNAKANT LITORIA
Director identification number of key managerial personnel or director	10608402	10459820		
Permanent account number of key managerial personnel or director		DPIPK4372H	CYRPM3272P	AFBPL4666F
Date of birth of key managerial personnel or director	23/05/1988	31/01/1993	29/04/1997	05/01/1985
Designation of key managerial personnel or director	Independent Director	Director	Company Secretary	CFO
Qualification of key managerial personnel or director	B.TEC	Diploma in Electronics and Communication	Graduate & CS	MBA
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) RESIGNED

(B) DATE OF APPOINTMENT : 02/05/2024

(C) DATE OF APPOINTMENT : 02/05/2024

[301000] Notes - Corporate social responsibility

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

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

Classification of CSR spending [Axis]	A1
	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Textual information (15) [See below]
Sector in which project is covered	Prime Minister's National Relief Fund
Whether projects or programs undertaken in local area or other	Prime Minister's National Relief Fund
Name of state or union territory where projects or programs was undertaken	All India
Name of district where projects or programs was undertaken	.
Budget amount outlay project or program wise	9.9751
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	9.9751
Overheads on projects or programs	0
Total amount spent on projects or programs	9.9751
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

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

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	110.047	803.623	582.591
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	110.047	803.623	582.591

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (16) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	AS ATTACHED
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	AS ATTACHED
Disclosure overview of projects or programs proposed to be undertaken CSR policy	Textual information (17) [See below]
Disclosure web link of company at which CSR policy is placed	weblink - https://www.cabtechnologies.com/policies-of-cabt/
Disclosure web link projects or programs undertaken CSR policy	weblink - https://www.cabtechnologies.com/policies-of-cabt/
Disclosure other contents CSR policy	The Company is exempted from the requirement of the constitution of the CSR Committee. CSR Policy can be referred to the website of the Company.
Average net profit for last three financial years	498.7537
Prescribed CSR expenditure	9.9751
Amount CSR to be spent for financial year	9.9751
Amount CSR spent for financial year	9.9751
Amount spent in local area	0
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	AS ATTACHED
Details of implementing agency	AS ATTACHED
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	AS ATTACHED

Textual information (15)

CSR project or activity identified

1. Active involvement in the social and economic development of the society, in which we operate. 2. Promotion of healthcare including preventive health care and sanitation. 3. Bring positive changes to the lives of mankind with a special focus on addressing education, social welfare and relief programs.

Textual information (16)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNEXURE-B

ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

1. A BRIEF OUTLINE OF THE COMPANY'S CSR POLICY

Creativity At Best Technologies Limited is a responsible corporate organization. It strives for the overall betterment of the society at large. It has always been committed to social service. It has repeatedly organized a part of its resources and activities in such a way that it positively affects society socially, morally, ethically and environmentally.

To this end, the Company seeks to undertake Corporate Social Responsibility ("CSR") activities, which extend beyond the scope of the business and focuses on human, environmental and social assets, with a special focus on addressing education, social welfare and relief programs.

The Company has formulated its CSR Policy in line with Section 135 and Schedule VII of the Companies Act, 2013 and rules made thereunder. The Company had voluntarily spent a total amount of Rs. 9.99 Lakhs/- in the CSR Activities during the year.

The Company has aligned with the following Three thrust areas for CSR activities that address the need of the stakeholders:

1. Active involvement in the social and economic development of the society, in which we operate.

2. Promotion of healthcare including preventive health care and sanitation.

3. Bring positive changes to the lives of mankind with a special focus on addressing education, social welfare and relief programs.

2. CONSTITUTION OF CSR COMMITTEE

The constitution of CSR Committee is not applicable on the company as per the provision of Sub-section 9 of Section 135, of Companies Act, 2013.

However, the functions of CSR Committee shall be discharged by the Board of Directors, till the CSR expenditure is less than Rs. 50 Lakhs.

S. NO.	NAME OF MEMBERS	NATURE OF DIRECTORSHIP	DESIGNATION IN CSR COMMITTEE
1.	Shailesh Kumar	Managing Director	Chairman
2.	Anupam Kumari	Whole-Time Director	Member

3. PROVIDE THE WEB LINK WHERE THE COMPOSITION OF CSR COMMITTEE, CSR POLICY AND CSR PROJECTS APPROVED BY THE BOARD ARE DISCLOSED ON THE WEBSITE OF THE COMPANY.

The Company is exempted from the requirement of the constitution of the CSR Committee. CSR Policy can be referred to the website of the Company.

weblink- https://www.cabtechnologies.com/policies-of-cabt/

4. THE DETAILS OF THE NET PROFIT OF LAST THREE YEARS:

YEARS	NET PROFIT (in INR)
2020-2021	5,82,59,137.40
2021-2022	8,03,62,375.71

2022-2023	1,12,09,172.13
Total	14,98,30,685.24

5. AVERAGE NET PROFIT OF THE COMPANY AS PER SECTION 135(5)

The Company has earned an Average Profit of ?499.44 lakh during the last three financial years preceding the current financial year

6. PRESCRIBED CSR EXPENDITURE AS PER SECTION 135(1):

The following are the details of the amount spend on under the CSR Policy by the Company:

Sr. No.	Particulars	Amounts (in Lakhs.)
1.	Prime Minister's National Relief Fund	9.99/-
	Total	9.99/-

7. DETAILS OF CSR SPENT DURING THE FINANCIAL YEAR:

A) Total amount to be spent for the financial year- Rs. 9.99/- Lakhs

B) Amount unspent , if any- NA

C) Manner in which the amount spent during the financial year is detailed below:

Sr. No.	CSR Project or activity identified	Sector in which the project is covered	Projects or programmes or local areas in which the programs are covered	Amount outlay (budget) projects wise	Amount outlay (budget) projects or programs Sub heads: 1.) Direct expenditure on project or programs, overheads	Cumulative expenditure upto the reporting period	Amount spent: Direct or through implementing agency
1	Prime Minister's National Relief Fund	Relief and welfare department	National Program	9.99/- Lakh	1.) 9.99/- Lakh	9.99/- Lakh	9.99/- Lakh

Notes:

1.) In case the company has failed to spend two per cent of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report: Not Applicable.

2.) The Board of Directors of the company spent the amount of CSR directly by themselves.

3.) In conformity with requirements laid down under Section 135 of the Companies Act, 2013 ("Act") and the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("CSR Rules") and circulars issued by the Ministry of Corporate Affairs ("MCA"), a "CSR Policy" of the Company was adopted by the Board of Directors at their meeting.

For and on behalf of the Board of Directors

Creativity At Best Technologies Limited

Shailesh Kumar	Anupam Kumari
Chairman & Managing Director	Whole-Time Director
DIN: 07394595	DIN: 08528473

Textual information (17)

Disclosure overview of projects or programs proposed to be undertaken CSR policy

Creativity At Best Technologies Limited is a responsible corporate organization. It strives for the overall betterment of the society at large. It has always been committed to social service. It has repeatedly organized a part of its resources and activities in such a way that it positively affects society socially, morally, ethically and environmentally. To this end, the Company seeks to undertake Corporate Social Responsibility ("CSR") activities, which extend beyond the scope of the business and focuses on human, environmental and social assets, with a special focus on addressing education, social welfare and relief programs. The Company has formulated its CSR Policy in line with Section 135 and Schedule VII of the Companies Act, 2013 and rules made thereunder. The Company had voluntarily spent a total amount of Rs. 9.99 Lakhs/- in the CSR Activities during the year.