

DIGIGLOBE ADVERTISING PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	DIGIGLOBE ADVERTISING PRIVATE LIMITED	
Corporate identity number	U74300MH2019PTC332811	
Permanent account number of entity	AAHCD5077A	
Address of registered office of company	103, Crystal Paradise, DS Road, off Veera Desai Road, Andher , i (W) Azad Nagar (Mumbai) , Mumbai , MAHARASHTRA , INDIA - 400053	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 0	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	26/05/2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1 01/04/2022 to 31/03/2023
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	9983
Description of product or service category	OTHER PROFESSIONAL, TECHNICAL AND BUSINESS SERVICES
Turnover of product or service category	10,83,16,300
Highest turnover contributing product or service (ITC 8 digit) code	99831319
Description of product or service	IT Services
Turnover of highest contributing product or service	10,83,16,300

[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	PARAS	Karan
Middle name of director	AJAY	Ashok
Last name of director	SHAH	Punwani
Designation of director	Director	Director
Director identification number of director	06401396	08117540
Date of signing board report	26/08/2023	26/08/2023

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year the Board proposed to transfer the profit after tax to the Reserves & Surplus standing at the end of the year.
Disclosures relating to amount recommended to be paid as dividend	The Directors do not recommend any dividend as the Company in order to increase internal resources to cater long term requirement of funding.
Details regarding energy conservation	Information as required under section 134(3) (m) of the Companies Act, 2013 (read with the Rules framed there under), applicable to the Company.
Details regarding technology absorption	Information as required under section 134(3) (m) of the Companies Act, 2013 (read with the Rules framed there under), applicable to the Company.
Details regarding foreign exchange earnings and outgo	Information as required under section 134(3) (m) of the Companies Act, 2013 (read with the Rules framed there under), applicable to the Company.
Disclosures in director's responsibility statement	-
Details of material changes and commitment occurred during period affecting financial position of company	No such material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and upto the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	No such particulars are required to be disclosed under Section 186 as the Company has not made any investments.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (3) [See below]
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]	Textual information (4) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (5) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	-
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	

Disclosure of financial summary or highlights [TextBlock]	Textual information (6) [See below]
Disclosure of change in nature of business [TextBlock]	The Company has not changed its business which remains media services and supply of material related to media.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (7) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company have no subsidiary or holding Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (8) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No such orders have been passed by any regulatory authority.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (9) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	-
Number of meetings of board	[pure] 6

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

The Members,

Digiglobe Advertising Private Limited

Your Directors have pleasure in presenting their 3rd Annual Report on the business and operations of the Company together with audited statement of accounts for the financial year ended March 31, 2023.

Auditors:

During the year under review, M/s. Shailesh Pandey & Co., Chartered Accountant (Membership No.145701) was appointed as a statutory auditor of the company to fill the casual vacancy arise due to resignation of M/s. Monika J And Associates, Chartered Accountants, Mumbai (Membership No. 556749) Statutory Auditors of the Company. Further, company has received the willingness letter from M/s. Shailesh Pandey & Co., Chartered Accountant (Membership No.145701) to be re- appointed as a statutory auditor of the company for a further period of 5 year from the conclusion of this ensuing Annual General Meeting till the conclusion of the Annual General Meeting of the Company to be held in the Financial Year 2028-29.

Secretarial Audit

The Company does not require conducting Secretarial auditors pursuant to the provisions of Section 204 of the Companies Act, 2013

Share Capital:

During the year, no amount has been raised by the company through issue of Share Capital or any other instrument.

Number of meetings of the Board of Directors:

The Board of Directors duly met 6 times during the financial year respectively in respect of which meetings proper notice were given and the proceedings were properly recorded and signed in the minute's book maintained for the purpose.

Sr. No.	Date of Board Meeting
1.	25/05/2022
2.	28/08/2022
3.	26/09/2022
4.	15/12/2022
5.	22/03/2023

Investor Education Protection Fund:

There was no fund lying unpaid or unclaimed for the period to provisions of Companies Act, 2013 and rules prescribed there under.

Acknowledgments

The Board of Directors would like to record their sincere appreciation for the support and co-operation that your Company received by various departments/ agencies of Central/State Govt., members, customers, suppliers, employees and other business associates of the Company.

Textual information (2)

Description of state of companies affair

During the year the Company has generated revenue from operations of Rs. 10,83,16,300 /- (including other income) and earned net profit after tax Rs. 1,75,12,235/- as compared with the corresponding figures in the previous year of Rs. 7,87,67,120/- and Rs. 92,71,763/- respectively.

Textual information (3)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

The particulars are same as disclosed in the financial statement with respect to contracts or arrangements entered by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013.

Textual information (4)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

The provision to annex extract of the annual return with the Board report in Form No. MGT – 9 has been omitted vide MCA Circular dated March, 2021 by amending Rule 12 of the Companies (Management and Administration) Rules, 2014.

Textual information (5)

Disclosure of statement on development and implementation of risk management policy [Text Block]

In the opinion of the Board, there would be no risk in the future which may threaten the existence of the company. Hence there is no requirement of development and implementation of any Risk Management Policy.

Textual information (6)

Disclosure of financial summary or highlights [Text Block]

Particular	Amount in Rs.	
	2022-23	2021-22
Revenue from operation	10,83,16,300	7,87,67,120
Other Income	00	00
Total Revenue	10,83,16,300	7,87,67,120
Less: Total Expenses	8,49,66,653	6,64,04,770
Profit before Tax	2,33,49,647	1,23,62,350
Less: Tax Expenses	58,37,412	30,90,588
Profit after Tax	1,75,12,235	92,71,763

Textual information (7)

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

The Board has been properly constituted with combination of Executive and Non-Executive Directors.

During the year the Board of Company comprises of the following Directors:

Mr. Paras Ajay Shah - Director

Mr. Karan Ashok Punwani - Director

Pursuant to the provisions of Articles of Association none of the executive directors are liable to retire by rotation at the ensuing general meeting of the Company.

Textual information (8)

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

Pursuant to the provisions of Section 73 & 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules 2014, the Company has not invited/accepted any deposits from the public during the year under review.

Textual information (9)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Board has adopted the policies and procedures for ensuring the orderly and efficiently conduct of business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of fraud and errors, the accuracy and completeness of accounting records and timely preparation of reliable financial disclosures. The Company has in place adequate financial controls with reference to financial statements.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Shailesh Pandey & Co
Name of auditor signing report	SHAILESH KESHAV PANDEY
Firms registration number of audit firm	133595W
Membership number of auditor	145701
Address of auditors	B-204F SUMIT SAMARTH ARCADE TATYA TOPE NAGAR AAREY ROAD GOREGAON WEST MUMBAI - 400062, MAHARASHTRA, INDIA
Permanent account number of auditor or auditor's firm	ANPPP1540A
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	26/06/2023
Date of signing of balance sheet by auditors	26/06/2023

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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	true	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant & equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (10) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (11) [See below]	
Disclosure in auditors report relating to inventories	Textual information (12) [See below]	
Disclosure in auditors report relating to loans	true	
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (13) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (14) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (15) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (16) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	true	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (17) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	There are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2023 on account of any dispute.	
Disclosure in auditors report relating to default in repayment of financial dues	The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence, reporting under paragraph 3(ix)(a) is not applicable to that extent.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (18) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration	-	
Disclosure in auditors report relating to Nidhi Company		The company is not Nidhi Company. Accordingly, paragraph 3(xii) of Order is not applicable.

Disclosure in auditors report relating to transactions with related parties	Textual information (19) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (20) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (21) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) & (c) of the order is not applicable.

Unless otherwise specified, all monetary values are in INR

		01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (22) [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 (10)

Disclosure relating to physical verification and material discrepancies of fixed assets

The Property, Plant & Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information & explanation given to us, no material discrepancies were noticed on such verification.

Textual information (11)

Disclosure relating to title deeds of immovable properties

The title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.

Textual information (12)

Disclosure in auditors report relating to inventories

The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

Textual information (13)

Disclosure about loans granted to parties covered under section 189 of companies act

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 made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Hence, reporting under clause 3(iii) of the order is not applicable.

Textual information (14)

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

In our opinion and according to information and explanation given to us, the company has complied the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

Textual information (15)

Disclosure in auditors report relating to deposits accepted

According to the information and explanation given to us, the Company has not accepted any deposits or amounts deemed to be deposits during the year and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.

Textual information (16)

Disclosure in auditors report relating to maintenance of cost records

To the best of our knowledge and according to the information and explanations given to us, the Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for the Media and Consulting activities of the company. Hence, reporting under clause 3(vi) is not applicable to the Company.

Textual information (17)

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

The Company has been generally regular in depositing undisputed statutory dues including Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods and Services Tax, Cess and other material statutory dues applicable to it with the appropriate authorities during the year. There were no undisputed amounts payable in respect of Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods & Services Tax, Cess and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.

Textual information (18)

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

The company has not raised moneys by way of initial public offer or further public offer(including debt instruments) during the year and hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

Textual information (19)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us and based on our examination of the record of the Company, transactions with related parties are in compliance with the provisions of section 177 and 188 of the Companies Act where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.

Textual information (20)

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

During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

Textual information (21)

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

According to the information and explanations given to us and based on our examination of the record of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him hence provisions of section 192 of the Companies Act,2013 are not applicable to the Company.

Textual information (22)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of DIGIGLOBE ADVERTISING PRIVATE LIMITED

Report on the Audit of the Financial statements

Opinion

We have audited the accompanying financial statements of DIGIGLOBE ADVERTISING PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and 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 financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis and Directors Report (the "Reports"), but does not include the financial statements and our auditor's report thereon.
- Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the over ride of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- C. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
- D. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- E. On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- 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, as amended 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a) The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company.

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and c) Based on such audit procedures as 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 (d) (i) and (d) (ii) contain any material mis-statement.

v. The dividend declared or paid during the year by the Company is in compliance with Section 123 of the Act, not applicable to the Company.

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

ANNEXURE "A"

TO THE INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the internal financial controls over financial reporting of DIGIGLOBE ADVERTISING PRIVATE LIMITED ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

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. 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company and its joint operations companies incorporated in India (retain as applicable) based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note.

ANNEXURE – B:

Report under the Companies (Auditor's Report) Order, 2020 (Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date on the accounts of DIGIGLOBE ADVERTISING PRIVATE LIMITED (the "Company") for the year ended March 31, 2023.

i. According to the information & explanation given to us and on the basis of our examination of the records of the Company, in respect of property, plant & equipment and intangible assets:

a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant & equipment.

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

b)The Property, Plant & Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information & explanation given to us, no material discrepancies were noticed on such verification.

c)The title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee)disclosed in the financial statements are held in the name of the Company.

d)The Company has not revalued its property, plant & equipment (including right to use assets) or intangible assets or both during the year and hence, reporting under clause 3(i)(d)of the order is not applicable.

e)There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under and hence, reporting under clause 3(i)(e) of the order is not applicable.

ii. a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

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 sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.

Hence, reporting under clause 3(ii)(b) of the order is not applicable.

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 not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Hence, reporting under clause 3(iii) of the order is not applicable.

iv. In our opinion and according to information and explanation given to us, the company has complied the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. According to the information and explanation given to us, the Company has not accepted any deposits or amounts deemed to be deposits during the year and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.

vi. To the best of our knowledge and according to the information and explanations given to us, the Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for the Media and Consulting activities of the company. Hence, reporting under clause 3(vi) is not applicable to the Company.

vii. According to the information & explanation given to us, in respect of statutory dues:

a)The Company has been generally regular in depositing undisputed statutory dues including Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods and Services Tax, Cess and other material statutory dues applicable to it with the appropriate authorities during the year. There were no undisputed amounts payable in respect of Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods & Services Tax, Cess and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.

b)There are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2023 on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix. Based on information and explanation provided by the management of Company and on the basis of our examination of the records of the Company,

a)The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence, reporting under paragraph 3(ix)(a) is not applicable to that extent.

b)The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

c)The Company has applied any term loan during the year including unutilized term loans at the beginning of the year for the purpose for which the loans were obtained and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

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

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

f)The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x.(a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b)During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

xi.(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b)To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c)We have taken into consideration the whistle blower complaints received by the Company during the year and provided to us, when performing our audit.

xii. The company is not Nidhi Company. Accordingly, paragraph 3(xii) of Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the record of the Company, transactions with

related parties are in compliance with the provisions of section 177 and 188 of the Companies Act where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.

xiv.(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.(b)We have considered, the internal audit reports issued to the Company during the year and covering the period up to March 31, 2023 for the period under audit.

xv. According to the information and explanations given to us and based on our examination of the record of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him hence provisions of section 192 of the Companies Act,2013 are not applicable to the Company.

xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) & (c) of the order is not applicable.

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

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

xix. According to the information and explanations given to us and based on our examination of the record of the Company, the Company is not liable to spend any amount towards Corporate Social Responsibility (CSR) as per Companies Act and hence, reporting under clause (xx) of the Order is not applicable for the year.

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	2,00,000	2,00,000
Reserves and surplus	2,83,27,793	1,08,15,558
Total shareholders' funds	2,85,27,793	1,10,15,558
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Deferred tax liabilities (net)	25,60,126	11,95,436
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	25,60,126	11,95,436
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	1,23,45,612	2,75,63,992
Other current liabilities	35,23,890	34,12,900
Short-term provisions	0	0
Total current liabilities	1,58,69,502	3,09,76,892
Total equity and liabilities	4,69,57,421	4,31,87,886
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	2,93,97,201	1,39,98,618
Intangible assets	0	0
Total fixed assets	2,93,97,201	1,39,98,618
Non-current investments	0	0
Long-term loans and advances	0	0
Total non-current assets	2,93,97,201	1,39,98,618
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	1,67,67,474	2,79,55,336
Cash and bank balances	7,92,746	12,33,932
Short-term loans and advances	0	0
Total current assets	1,75,60,220	2,91,89,268
Total assets	4,69,57,421	4,31,87,886

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	PARAS	Karan
Middle name of director	AJAY	Ashok
Last name of director	SHAH	Punwani
Designation of director	Director	Director
Director identification number of director	06401396	08117540
Date of signing of financial statements by director	26/05/2023	26/05/2023

[100300] Cash flow statement, direct

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	No	No

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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
Name of shareholder	EXHICON EVENTS MEDIA SOLUTIONS LIMITED	EXHICON EVENTS MEDIA SOLUTIONS LIMITED
CIN of shareholder	U74990MH2010PLC208218	U74990MH2010PLC208218
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 19,800	[shares] 19,800
Percentage of shareholding in company	0.99%	0.99%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 50,000	[shares] 50,000	[shares] 50,000	[shares] 50,000
Value of shares authorised	5,00,000	5,00,000	5,00,000	5,00,000
Number of shares issued	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Value of shares issued	2,00,000	2,00,000	2,00,000	2,00,000
Number of shares subscribed and fully paid	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Value of shares subscribed and fully paid	2,00,000	2,00,000	2,00,000	2,00,000
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] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Total value of shares subscribed	2,00,000	2,00,000	2,00,000	2,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Value of shares called	2,00,000	2,00,000	2,00,000	2,00,000
Value of shares paid-up	2,00,000	2,00,000	2,00,000	2,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	2,00,000	2,00,000	2,00,000	2,00,000
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] 19,800	[shares] 19,800	[shares] 19,800	[shares] 19,800
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 19,800	[shares] 19,800	[shares] 19,800	[shares] 19,800
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

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 50,000	[shares] 50,000
Value of shares authorised	5,00,000	5,00,000
Number of shares issued	[shares] 20,000	[shares] 20,000
Value of shares issued	2,00,000	2,00,000
Number of shares subscribed and fully paid	[shares] 20,000	[shares] 20,000
Value of shares subscribed and fully paid	2,00,000	2,00,000
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] 20,000	[shares] 20,000
Total value of shares subscribed	2,00,000	2,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 20,000	[shares] 20,000
Value of shares called	2,00,000	2,00,000
Value of shares paid-up	2,00,000	2,00,000
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 other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 20,000	[shares] 20,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other issues during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	2,00,000	2,00,000
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] 19,800	[shares] 19,800
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 19,800	[shares] 19,800
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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (23) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (23)

Disclosure of notes on share capital explanatory [Text Block]

Share Capital

	March 31, 2023	March 31, 2022
Authorized Shares		
50,000 equity shares of Rs. 10/- each	500,000	500,000
	500,000	500,000
Issued, Subscribed and fully paid-up shares		
20,000 equity shares of Rs. 10/- each	200,000	200,000
Total issued, subscribed and fully paid-up share capital	200,000	200,000

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Equity Shares	March 31, 2023		March 31, 2022	
	No.of Shares	Amount	No.of Shares	Amount
At the beginning of the period	-	-	-	-
Issued during the period - MOA	20,000	200,000	20,000	200,000
Outstanding at the end of the period	20,000	200,000	20,000	200,000

b. Details of Shareholders holding more than 5% shares in the Company

	March 31, 2023		March 31, 2022	
	No.of Shares	% holding in the class	No.of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid				
Paras Shah	100	0.50%	100	0.50%
Karan Punwani	100	0.50%	100	0.50%
Exhicon events media solutions pvt ltd	19,800	99.00%	19,800	99.00%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,75,12,235	92,71,762	1,75,12,235	92,71,762
Total additions to reserves	1,75,12,235	92,71,762	1,75,12,235	92,71,762
Deductions to reserves [Abstract]				
Other deductions to reserves	0	-1	0	-1
Total deductions to reserves	0	-1	0	-1
Total changes in reserves	1,75,12,235	92,71,763	1,75,12,235	92,71,763
Reserves at end of period	2,83,27,793	1,08,15,558	2,83,27,793	1,08,15,558

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	1,53,98,583	0	1,53,98,583	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,53,98,583	0	1,53,98,583	0	0	0
Tangible assets at end of period	2,93,97,201	1,39,98,618	2,93,97,201	1,39,98,618	0	0

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	1,53,98,583	0	1,53,98,583	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,53,98,583	0	1,53,98,583	0	0	0
Tangible assets at end of period	2,93,97,201	1,39,98,618	2,93,97,201	1,39,98,618	0	0

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
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	1,53,98,583	0	1,53,98,583	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,53,98,583	0	1,53,98,583	0	0	0
Tangible assets at end of period	2,93,97,201	1,39,98,618	2,93,97,201	1,39,98,618	0	0

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Computer equipments [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	0	0	Refer to child member	Refer to child member	Straight method	Line method
Useful lives or depreciation rates tangible assets	0	0	Refer to child member	Refer to child member	NA	NA

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
	31/03/2023	31/03/2022
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]	
	31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	1,67,67,474	2,79,55,336	1,67,67,474	2,79,55,336
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,67,67,474	2,79,55,336	1,67,67,474	2,79,55,336
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
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 INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
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
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
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 35,23,890	(B) 34,12,900
Total other current liabilities	35,23,890	34,12,900
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (24) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	7,92,746	12,33,932
Total balance with banks	7,92,746	12,33,932
Cash on hand	0	0
Total cash and cash equivalents	7,92,746	12,33,932
Total cash and bank balances	7,92,746	12,33,932
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

Footnotes

(A) Other liabilities : 3523890

(B) Other liabilities : 3412900

Textual information (24)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade Receivables

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months -1 year	1 year to 2 year	2 year to 3 year
(i) Undisputed Trade receivables -considered good	19,878,902	8,567,120	6,115,689	
(i) Undisputed Trade receivables -considered doubtful				
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				

Trade Receivables ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months -1 year	1 year to 2 year	2 year to 3 year
(i) Undisputed Trade receivables -considered good	13,089,026	10,546,939	4,319,371	
(i) Undisputed Trade receivables -considered doubtful				
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (25) [See below]	
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
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
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
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	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (25)

Disclosure of additional balance sheet notes explanatory [Text Block]

Share application money pending allotment

As at 31 March 2014, the Company doesn't have any share application money towards equity shares of the Company

Trade Payables

	March 31, 2023	March 31, 2022
Dues for Service	12,345,612	27,563,992
TOTAL	12,345,612	27,563,992

Trade Payables ageing schedule: As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	3 Years and above
(i) MSME	6,756,120	3,989,120	1,600,372	-
(ii) Others	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

Trade Payables ageing schedule: As at 31st March 2022

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	3 Years and above
(i) MSME	24,698,136	2,865,856	-	-
(ii) Others	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

Note : In absence of required information from the supplier for MSME Registration , company has not disclosed separate trade payable for MSME trade creditors.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (26) [See below]
Disclosure of general information about company [TextBlock]	Textual information (27) [See below]

Textual information (26)

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

1. Corporate information

DIGIGLOBAL ADVERTISING PRIVATE LIMITED is a private company domiciled in India and incorporated under The Companies Act, 1956. This is the second year of operation of company. The company is engaged in the business of trading and investments . Its principal place of business is at Swatantra Niwas, Rohidas Marg, Malad(E), Mumbai -400097.

2. Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention. This is the first year of business of the company.

2.2 Depreciation and amortization

Depreciation has been provided on the WDV method as per the rates prescribed in Schedule XIV to the Companies Act, 1956

2.3 Revenue recognition

The Company follows accrual method of accounting for all significant items of expenses and income.

2.4 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

2.5 Foreign currency transactions and translations

Foreign currency translation in respect of revenue items are stated at actual rates transacted and in respect of balance sheet items converted at relevant rates as at the end of the accounting year followed.

2.6 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share.

2.7 Taxes on income

a) In the current Period, no provision for Income Tax is made.

b) The accumulated net deferred tax assets amounting to Rs.49,440/-+ 4,94,400 arising on account of timing differences for the current year has been debited to the profit and loss account.

c) The break-up of net deferred tax asset on account of timing difference as at 31st March, 2013 is shown in note 13.3

2.8 Provisions and contingencies

Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed on the basis of information available with the Company.

2.9 Insurance claims

Insurance Claims are accounted for on the basis of actual loss assessed, as and when finally settled and received.

2.10 Balances with third parties

Balances of Sundry Debtors, Creditors, Loans, Deposits, Advances are subject to confirmation reconciliation and adjustments, if any.

2.11 The Revised Schedule VI has become effective from 1 April, 2011 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Textual information (27)

Disclosure of general information about company [Text Block]

DIGIGLOBAL ADVERTISING PRIVATE LIMITED is a private company domiciled in India and incorporated under The Companies Act, 1956. This is the second year of operation of company. The company is engaged in the business of trading and investments . Its principal place of business is at Swatantra Niwas, Rohidas Marg, Malad(E), Mumbai -400097.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 INR

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

[201600] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]	Textual information (28) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,75,12,235	92,71,762
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,75,12,235	92,71,762

Textual information (28)**Disclosure of earnings per share explanatory [Text Block]**

	March 31, 2023	March 31, 2022
Net Profit available for equity shareholders (Numerator used for calculation)	XV. Profit (Loss) for the period (XI + XIV)	9,271,763
Weighted Average No. of equity shares (Used as denominator for calculating EPS)	20,000	20,000
Basic and Diluted Earnings per share (Rs.) (Equity Share of face value of Rs. 10 each)	875.61	463.59

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
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 INR

	31/03/2023	31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	25,60,126	11,95,436
Total deferred tax liabilities	25,60,126	11,95,436

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
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 INR

	01/04/2022 to 31/03/2023
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 INR

	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Total cash and cash equivalents	7,92,746	12,33,932

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	10,83,16,300	7,87,67,120
Total revenue from operations other than finance company	10,83,16,300	7,87,67,120
Total revenue from operations	10,83,16,300	7,87,67,120
Other income	0	0
Total revenue	10,83,16,300	7,87,67,120
Expenses [Abstract]		
Cost of materials consumed	7,51,75,239	6,10,13,696
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	27,37,961	19,87,671
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	37,02,767	14,13,732
Total depreciation, depletion and amortisation expense	37,02,767	14,13,732
CSR expenditure	0	0
Other expenses	33,50,686	19,89,671
Total expenses	8,49,66,653	6,64,04,770
Total profit before prior period items, exceptional items, extraordinary items and tax	2,33,49,647	1,23,62,350
Total profit before extraordinary items and tax	2,33,49,647	1,23,62,350
Total profit before tax	2,33,49,647	1,23,62,350
Tax expense [Abstract]		
Current tax	44,72,722	19,07,875
Deferred tax	13,64,690	11,82,713
Total tax expense	58,37,412	30,90,588
Total profit (loss) for period from continuing operations	1,75,12,235	92,71,762
Total profit (loss) for period before minority interest	1,75,12,235	92,71,762
Total profit (loss) for period	1,75,12,235	92,71,762
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 875.61	[INR/shares] 463.59
Diluted earnings per equity share	[INR/shares] 875.61	[INR/shares] 463.59

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
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	10,83,16,300	7,87,67,120
Total revenue from sale of services	10,83,16,300	7,87,67,120
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	27,37,961	19,87,671
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	27,37,961	19,87,671
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	1,45,789	87,890
Printing stationery	2,80,028	0
Travelling conveyance	1,80,900	1,20,090
Legal professional charges	2,56,789	78,900
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	80,000	60,000
Total payments to auditor	80,000	60,000
Miscellaneous expenses	(A) 24,07,180	(B) 16,42,791
Total other expenses	33,50,686	19,89,671
Current tax [Abstract]		

Current tax pertaining to current year	44,72,722	19,07,875
Total current tax	44,72,722	19,07,875

Footnotes

(A) staff welfare expenses : 809090 Miscellaneous expenses : 789000 Office Expenses : 809090

(B) staff welfare expenses : 0 Miscellaneous expenses : 800000 Office Expenses : 842791

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	10,83,16,300	7,87,67,120
Total gross income from services rendered	10,83,16,300	7,87,67,120
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	10,83,16,300	7,87,67,120
Total revenue from sale of services	10,83,16,300	7,87,67,120
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	The Company follows accrual method of accounting for all significant items of expenses and income.

[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 INR

Key managerial personnels and directors [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	PARAS AJAY SHAH	Karan Ashok Punwani
Director identification number of key managerial personnel or director	06401396	08117540
Permanent account number of key managerial personnel or director	BNLPS0225C	AXTPP7862K
Date of birth of key managerial personnel or director	20/12/1989	13/05/1990
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Bcom	Bcom
Shares held by key managerial personnel or director	[shares] 100	[shares] 100
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No