Integrated Filing (Finance) Ind AS

ZAGGLE PREPAID OCEAN SERVICES LIMITED

General Information

Scrip code*	543985			
NSE Symbol*	ZAGGLE			
MSEI Symbol*	NOTLISTE	D		
ISIN*	INE07K301	024		
Type of company	Main Board			
Class of security	Equity			
Date of start of financial year	01-04-2024			
Date of end of financial year	31-03-2025			
Date of board meeting when results were approved	12-05-2025			
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-05-2025			
Description of presentation currency	INR			
Level of rounding	Millions			
Reporting Type	Quarterly			
Reporting Quarter	Fourth quar	ter		
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited for the guarter ended	Audited			
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited			
Segment Reporting	Single segr	nent		
Description of single segment	Operating S	Segment		
Start date of board meeting	12-05-2025			
Start time of board meeting	14:15:00			
End date of board meeting	12-05-2025			
End time of board meeting	15:32:00			
Whether cash flow statement is applicable on company	true			
Type of cash flow statement	Cash Flow	Indirect		
	Declaration	of unmodified		
Declaration of unmodified opinion or statement on impact of audit qualification	opinion			
Whether the company has any related party?	true			
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true			
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA			
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	, NA			
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false			
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?				
(b) If answer to above question is No, please explain the reason for not complying.				
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true			
Latest Date on which RPT policy is updated	14-12-2022			
Indicate Company website link for updated RPT policy of the Company	www.zaggle.in			
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	tial issue, qualified institutions placement etc. is applicable to the			
No. of times funds raised during the quarter	2			
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)		

Text Block

Textual Information(1) There are no default on Loans and Debt Securities

Financial Results - Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of	f start of reporting period	01-01-2025	01-04-2024	
Date of	f end of reporting period	31-03-2025	31-03-2025	
Whethe	er results are audited or unaudited	Audited	Audited	
Nature	of report standalone or consolidated	Standalone	Standalone	
	Blue color marked fields are non-mandatory. For Consolidated Resu			
	igures for 3 months / 6 months ended, in such case zero shall be in	serted in the sa	id column.	
	ncome		10.000.10	
	Revenue from operations	4,114.45	13,026.46	
U	Other income	127.30	245.11	
2 E	Total income	4,241.75	13,271.57	
	expenses Cost of materials consumed	0.00	0.00	
` '	Purchases of stock-in-trade	0.00	0.00	
C	Changes in inventories of finished goods, work-in-progress and stock-			
	n-trade	0.00	0.00	
(d) E	Employee benefit expense	170.59	655.98	
(e) F	inance costs	11.10	76.34	
(f) D	Depreciation, depletion and amortisation expense	61.60	146.90	
(g) O	Other Expenses			
1 C	Cost of point redemption/gift cards	2,216.19	6,798.00	
2 Ir	ncentives and Cash Back	1,083.60	3,598.72	
3 C	Other Expenses	277.57	821.43	
	Total other expenses	3,577.36	11,218.15	
	Total expenses	3,820.65	12,097.37	
3	Total profit before exceptional items and tax	421.10	1,174.20	
4 E	exceptional items	0.00	0.00	
5	Total profit before tax	421.10	1,174.20	
6 T	ax expense			
7 C	Current tax	88.49	278.58	
8 D	Deferred tax	12.97	20.82	
9	Total tax expenses	101.46	299.40	
	let movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	
11	Net Profit Loss for the period from continuing operations	319.64	874.80	
12 P	Profit (loss) from discontinued operations before tax	0.00	0.00	
13 Ta	ax expense of discontinued operations	0.00	0.00	
14	Net profit (loss) from discontinued operation after tax	0.00	0.00	
10	Share of profit (loss) of associates and joint ventures accounted for sing equity method	0.00	0.00	
16	Total profit (loss) for period	319.64	874.80	
17	Other comprehensive income net of taxes	(1.29)	2.06	
18	Total Comprehensive Income for the period	318.35	876.86	
	otal profit or loss, attributable to Profit or loss, attributable to owners of parent			
T/	otal profit or loss, attributable to non-controlling interests			
20 T	otal Comprehensive income for the period attributable to			
С	Comprehensive income for the period attributable to owners of parent			
	otal comprehensive income for the period attributable to owners of parent non-controlling interests			
21 D	Details of equity share capital			
Р	Paid-up equity share capital	134.21	134.2	
F	ace value of equity share capital	1.00	1.0	
22 R	Reserves excluding revaluation reserve		12,341.9	
	arnings per share			
_	arnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.38	6.9	
D	Diluted earnings (loss) per share from continuing operations	2.37	6.9	
	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0.00	0.0	
	Diluted earnings (loss) per share from discontinued operations	0.00	0.0	
''' o	arnings per equity share (for continuing and discontinued perations)			
0	Basic earnings (loss) per share from continuing and discontinued perations	2.38	6.9	
0	Diluted earnings (loss) per share from continuing and discontinued perations	2.37	6.93	
24 D	Debt equity ratio			
25 -				
	Debt service coverage ratio Interest service coverage ratio			

28	Remarks for debt service coverage ratio	
29	Remarks for interest service coverage ratio	
30	Disclosure of notes on financial results	

Other Comprehensive Income

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Е	Date of start of reporting period	01-01-2025	01-04-2024
С	Date of end of reporting period	31-03-2025	31-03-2025
٧	Vhether results are audited or unaudited	Audited	Audited
٨	lature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of gain/(loss) on the defined benefit plans	0.74	3.82
2	Fair value changes in equity instruments through other comprehensive Income	(1.98)	(0.58)
	Total Amount of items that will not be reclassified to profit and loss	(1.24)	3.24
2	Income tax relating to items that will not be reclassified to profit or loss	0.05	1.18
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income		

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
ate	e of start of reporting period	01-04-2024
ate	e of end of reporting period	31-03-2025
۷he	ther results are audited or unaudited	Audited
latu	ire of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	396.8
	Capital work-in-progress	0.0
	Investment property	0.0
	Goodwill	0.0
	Other intangible assets	544.0
	Intangible assets under development	220.1
	Biological assets other than bearer plants	0.0
	Investments accounted for using equity method	0.0
	Non-current financial assets	
	Non-current investments	815.7
	Trade receivables, non-current	0.0
	Loans, non-current	8.4
	Other non-current financial assets	418.4
	Total non-current financial assets	1,242.7
		5.6
	Deferred tax assets (net)	
	Other non-current assets	146.3
_	Total non-current assets	2,555.7
2	Current assets	
	Inventories	3.3
	Current financial asset	
	Current investments	0.0
	Trade receivables, current	2,148.9
	Cash and cash equivalents	379.9
	Bank balance other than cash and cash equivalents	6,151.5
	Loans, current	0.0
	Other current financial assets	102.7
	Total current financial assets	8,783.1
	Current tax assets (net)	0.0
	Other current assets	1,740.8
	Total current assets	10,527.3
3	Non-current assets classified as held for sale	0.0
4	Regulatory deferral account debit balances and related deferred tax Assets	0.0
	Total assets	13,083.0
	Equity and liabilities	,
1	Equity	
•	Equity attributable to owners of parent	
	Equity share capital	134.2
	Other equity	12,341.9
	Total equity attributable to owners of parent	12,476.1
	Non controlling interest	40.470.4
_	Total equity	12,476.1
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.0
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.0
	(B) Total outstanding dues of creditors other than micro enterprises and small	0.0
	enterprises	
	Total Trade payable	0.0
	Other non-current financial liabilities	77.9
	Total non-current financial liabilities	77.9
	Provisions, non-current	20.7
	Deferred tax liabilities (net)	0.0
	Deferred government grants, Non-current	0.0
	Other non-current liabilities	0.0
	Total non-current liabilities	98.6
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	50.9
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2.2
	(B) Total outstanding dues of creditors other than micro enterprises and small	
	enterprises	32.8

	Other current financial liabilities	80.55
	Total current financial liabilities	166.48
	Other current liabilities	327.45
	Provisions, current	1.00
	Current tax liabilities (Net)	13.30
	Deferred government grants, Current	0.00
	Total current liabilities	508.23
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	606.92
	Total equity and liabilites	13,083.04
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

	Particulars	Year ended (dd-mm-yyyy)
Date	of start of reporting period	01-04-2024
	of end of reporting period	31-03-2025
	her results are audited or unaudited	Audited
	re of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	1,174.20
2	Profit before tax Adjustments for reconcile profit (loss)	1,174.20
_	Adjustments for finance costs	76.34
	Adjustments for decrease (increase) in inventories	0.27
	Adjustments for decrease (increase) in trade receivables, current	(402.78
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(454.30
	Adjustments for decrease (increase) in other non-current assets	0.0
	Adjustments for other financial assets, non-current	0.0
	Adjustments for other financial assets, current	(12.40
	Adjustments for other bank balances	0.0
	Adjustments for increase (decrease) in trade payables, current	15.4
	Adjustments for increase (decrease) in trade payables, non-current	0.0
	Adjustments for increase (decrease) in other current liabilities	45.6 0.0
	Adjustments for increase (decrease) in other non-current liabilities Adjustments for depreciation and amortisation expense	146.9
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.0
	Adjustments for provisions, current	0.0
	Adjustments for provisions, non-current	8.2
	Adjustments for other financial liabilities, current	23.9
	Adjustments for other financial liabilities, non-current	0.0
	Adjustments for unrealised foreign exchange losses gains	0.0
	Adjustments for dividend income	0.0
	Adjustments for interest income	238.3
	Adjustments for share-based payments	92.6
	Adjustments for fair value losses (gains)	0.0
	Adjustments for undistributed profits of associates	0.0
	Other adjustments for which cash effects are investing or financing cash flow	(0.16
	Other adjustments to reconcile profit (loss)	0.0
	Other adjustments for non-cash items Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(3.23
	Total adjustments for reconcile profit (loss)	(701.81
	Net cash flows from (used in) operations	472.3
	Dividends received	0.0
	Interest paid	0.0
	Interest received	0.0
	Income taxes paid (refund)	273.9
	Other inflows (outflows) of cash	0.0
3	Net cash flows from (used in) operating activities Cash flows from used in investing activities	198.4
3	Cash flows from losing control of subsidiaries or other businesses	0.0
	Cash flows used in obtaining control of subsidiaries or other businesses	549.4
	Other cash receipts from sales of equity or debt instruments of other entities	0.0
	Other cash payments to acquire equity or debt instruments of other entities	0.0
	Other cash receipts from sales of interests in joint ventures	0.0
	Other cash payments to acquire interests in joint ventures	0.0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.0
	Proceeds from sales of property, plant and equipment Purchase of property, plant and equipment	0.1 669.9
	Proceeds from sales of investment property	0.0
	Purchase of investment property	0.0
	Proceeds from sales of intangible assets	0.0
	Purchase of intangible assets	0.0
	Proceeds from sales of intangible assets under development	0.0
	Purchase of intangible assets under development	0.0
	Proceeds from sales of goodwill	0.0
	Purchase of goodwill	0.0
	Proceeds from biological assets other than bearer plants	0.0
	Purchase of biological assets other than bearer plants	0.0
	Proceeds from government grants	0.0

	Proceeds from sales of other long-term assets	5.28
	Purchase of other long-term assets	368.50
	Cash advances and loans made to other parties	8.45
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	167.39
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(3,437.85)
	Net cash flows from (used in) investing activities	(4,861.36)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	5,970.45
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	685.12
	Payments of lease liabilities	28.00
	Dividends paid	0.00
	Interest paid	76.34
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(217.61)
	Net cash flows from (used in) financing activities	4,963.38
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	300.51
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	300.51
	Cash and cash equivalents cash flow statement at beginning of period	79.40
	Cash and cash equivalents cash flow statement at end of period	379.91

Details of Impact of Audit Qualification

Whethe	Audited									
Declara	Declaration of unmodified opinion									
Auditor'	Auditor's opinion									
declare		lation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company ditor / s have issued an Audit Report with unmodified opinion for ults	true							
Sr.No	Audit firm's name	firm's name Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI								
1	M S K A & Associates	true	31-07-2027							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

	Details of the party (listed entity /subsidiary) entering into the transaction	Details of th	e counterparty	Time of	Details of		Remarks on	Value of the related party	Committee	Value of	In case monies are due to either party as a result of the transaction		In case any financial in incurred to make or giv corporate deposits, a investment	
Sr. No.	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	other related party transaction	transaction as approved by the audit committee		transaction ratified by	Meeting where the ratification was approved	transaction during the reporting period	Opening balance		Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details o other indebtedne
1	Zaggle Prepaid Ocean Services Limited	Raj P Narayanam	KEY MANAGERIAL PERSONNEL	Remuneration			NA			5.10	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Avinash Ramesh Godkhindi	KEY MANAGERIAL PERSONNEL	Remuneration			NA			4.02	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Haripriya	KEY MANAGERIAL PERSONNEL	Remuneration			NA			2.71	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Venkata Aditya Kumar Grandhi	KEY MANAGERIAL PERSONNEL	Remuneration			NA			4.14	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Virat Sunil Diwanji	Director	Any other transaction	Consultancy fees Paid		NA			4.00	0.00	0.00		
6	Zaggle Prepaid Ocean Services Limited	Virat Sunil Diwanji	Director	Any other transaction	Director Sitting Fees		NA			0.30	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Aravamudan Krishna Kumar	INDEPENDENT DIRECTOR	Any other transaction	Director Sitting Fees		NA			0.74	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Prerna Tandon	INDEPENDENT DIRECTOR	Any other transaction	Director Sitting Fees		NA			0.47	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Arun Vijaykumar Gupta	INDEPENDENT DIRECTOR	Any other transaction	Director Sitting Fees		NA			0.45	0.00	0.00		
10	Zaggle Prepaid Ocean Services Limited	Shreya Raj Narayanam	IMMEDIATE RELATIVE OF PROMOTER	Remuneration			NA			0.44	0.00	0.00		
	Zaggle	Span Across IT Solutions Private Limited	SUBSIDIARY COMPANY	Any other transaction	Prepaid Card Loading		NA			0.54	0.00	0.00		
	Zaggle Prepaid Ocean Services Limited	Span Across IT Solutions Private Limited	SUBSIDIARY COMPANY	Interest received			NA			0.16	0.00	0.00		
	Zaggle	Span Across IT Solutions Private Limited	SUBSIDIARY COMPANY	Purchase of goods or services			NA			0.14	0.00	0.00		
14	Zaggle Prepaid Ocean	Span Across IT Solutions	SUBSIDIARY COMPANY	Loan			NA			8.45	0.00	0.00		

												transaction	
Details of the party (listed entity /subsidiary) entering into the transaction	Details of the	e counterparty	Type of	Details of	Value of the related party	Remarks	Value of the related	Date of Audit Committee	Value of	are due party as of t	to either a result the	incurred to incurred to	
Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	related party transaction	other related party transaction	as approved	approval by audit	transaction ratified by	Meeting where the	during the			(loan/	Details o other indebtedno
	Private Limited												
Zaggle Prepaid Ocean	eYantra Ventures Limited	DIRECTOR OR RELATIVE OF DIRECTORIS A MEMBER OR	Any other transaction	Rental income		NA			0.20	0.00	0.00		
Ocean Services	Tyger Capital Private Limited	RELATIVE OF DIRECTORIS A	or services			NA	9.50	07-02- 2025	0.25	0.00	0.00		
Ocean Services	Technologies Private		Any other transaction	Reimbursement of expenses		NA			0.33	0.00	0.00		
	the party (listed entity /subsidiary) entering into the transaction Name Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited	the party (listed entity / subsidiary) entering into the transaction Name Name Name Name Private Limited Zaggle Prepaid Ocean Services Limited Limited	the party (listed entity) subsidiary) entering into the transaction Name Name Name Relationship of the counterparty with the listed entity or its subsidiary Services Limited Zaggle Prepaid Ocean Services Limited Mobileware Technologies Private Limited Mobileware Technologies Services Services Limited Mobileware Technologies Private Limited Limited Mobileware Technologies ASSOCIATE COMPANY IN WHICH A DIRECTOR OR RELATIVE OF DIRECTOR OR AMEMBER OR DIRECTOR AMEMBER OR DIRECTOR ASSOCIATE COMPANY IN WHICH A DIRECTOR OR RELATIVE OF DIRECTOR OR AMEMBER OR DIRECTOR AMEMBER OR DIRECTOR ASSOCIATE COMPANY	the party (listed entity) subsidiary) entering into the transaction Name Name Name Relationship of the counterparty with the listed entity or its subsidiary Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Captal Ocean Services Limited August Prepaid Ocean Services Limited Mobileware Technologies Prepaid Ocean Services Limited Mobileware Technologies Prepaid Ocean Services Limited Mobileware Technologies Private Limited Mobileware Technologies Private Limited Mobileware Technologies Private Limited Mobileware Technologies ASSOCIATE COMPANY Any other transaction Any other transaction Any other transaction	the party (listed entity/subsidiary) entering into the transaction Name Name Relationship of the counterparty with the listed entity or its subsidiary Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Any other transaction Sale of goods or services Sale of goods or services ASSOCIATE COMPANY IN Which A DIRECTOR OR ALATIVE OF DIRECTOR OR OR DIRECTOR OR OR OR Services Limited Mobileware Technologies Private COMPANY Any other Transaction Reimbursement of expenses	the party (listed entity /subsidiary) entering into the transaction Name Name Name Relationship of the counterparty with the listed entity or its subsidiary Prepaid Ocean Services Limited Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Private Limit	the party (listed entity /subsidiary) entering into the transaction Name Name Relationship of the counterparty with the listed entity or its subsidiary Private Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Mobileware Prepaid Ocean Services Private Limited Prepaid Ocean Services Private P	the party (listed entity subsidiary entering into the transaction) Name Name Relationship of the counterparty with the listed entity or its subsidiary Private Limited Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Zaggle Prepaid Ocean Services Limited Relationship of the counterparty with the listed entity or its subsidiary Private Company In WhICh A DIRECTOR OR PRIVATE COMPANY IN WHICh A DIRECTOR OR PRIVATE COMPANY IN WHICh A DIRECTOR OR CORNECTOR SAMEMBER OR DIRECTOR SINCE Company In WHICh A DIRECTOR OR CORNECTOR SINCE COMPANY IN WHICH A DIRECTOR OR CORNECTO	the party (listed entity subsidiary) betails of the counterparty subsidiary of the transaction Name Name Name Name Relationship of the counterparty with the listed entity or its subsidiary	the party (listed entity) Subsidiary) centering into the transaction Name Name Name Name Name Name vigiliary (Capital Capital Services Limited Capital Services Capital Services Capital Capital Services Capital Capital Services Capit	the party (listed entity) subsidiary entering into the transaction Name Na	the party (listed entity subsidiary entering into the transaction) Name Name Relationship of the counterparty with the listed entity or entity	Details of the party (listed entity) subsidiary (listed entity) entering into the transaction of the related party with the listed entity or its subsidiary of the related party transaction of the related party transaction of the related party transaction as a provided entity or its subsidiary with the listed entity or its subsidiary of the related party transaction as a provided entity or its subsidiary with the listed entity or its subsidiary of the related party transaction as a provided entity or its subsidiary with the listed entity or its entities with the listed entity of the related party entities with the listed entity of the related party entities with the listed entity of the related party entities with the listed entity of the related party entities with the listed entities and the related party entities and the party entities and the related party entities and the relate

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Millions) Mode of Fund Raising Public Issues Description of mode of fund raising (Applicable in case of others is selected) Date of Raising Funds 22-09-2023 Amount Raised 3,920.00 Report filed for Quarter ended 31-03-2025 Monitoring Agency true CARE RATING LIMITED Monitoring Agency Name, if applicable Is there a Deviation / Variation in use of funds raised false If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders If Yes, Date of shareholder Approval Explanation for the Deviation / Variation NA Comments of the Audit Committee after review NA Comments of the auditors, if any NA

Objects for which funds have been raised and where there has been a deviation, in the following table:											
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any				
	Expenditure towards Customer acquisition and retention	NA	3,000.00	0.00	2,087.82	0.00					
2	Expenditure towards development of technology and products	NA	400.00	0.00	142.44	0.00					
	Repayment/ pre- payment of certain borrowings, in full or part, availed by our Company	NA	170.83	0.00	168.00	0.00					
4	General corporate purposes	NA	50.99	50.77	50.24	0.00					

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)

	Amount in (Millions)
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	23-12-2024
Amount Raised	5,948.41
Report filed for Quarter ended	31-03-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE RATING LIMITED
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Ob	Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any	
1	Strategic investments, acquisitions and inorganic growth opportunities by our Company and our Subsidiary, SAISPL	NA	3,750.00	0.00	588.43	0.00	Textual Information(1)	
2	Pre-payment/ re-payment, in part or full, of certain outstanding borrowings availed by our Company	NA	591.39	0.00	591.39	0.00		
3	General corporate purposes	NA	1,399.98	0.00	0.00	0.00		
4	Issue related expenses	NA	207.04	0.00	224.00	0.00		

Text Block

Textual Out of Rs. 588.43 million the company had paid advance amounting to Rs. 360 Information(1) million towards acquisition of shares from promoters of Effiasoft Private Limited.

Signatory Details

Name of signatory	Venkata Aditya Kumar Grandhi
Designation of person	Chief Financial Officer
Place	Hyderabad
Date	12-05-2025