

E-aily Securities (India) Private Limited
Balance Sheet as at 31st March, 2024

(Rs. in Lakhs)

Particulars	Note No	31.03.2024 Rs.	31.03.2023 Rs.	01.04.2022 Rs.
Assets				
Financial Assets				
- Cash & Cash Equivalents	3	140.28	10.90	12.77
- Receivables	4	90.88	533.89	306.29
- Loans	5	4,872.40	2,332.27	858.03
- Investments	6	10,300.00	10,566.41	10,566.41
- Inventories	7	10.49	6.99	8.00
- Other Financial Assets	8	736.84	838.10	650.07
Total Financial Assets	"A"	15,960.87	14,288.56	12,402.47
Non-Financial Assets				
- Current Tax Assets (Net)	9	28.48	49.19	5.31
- Deferred Tax Assets (Net)	10	1.12	-	-
- Property, Plant and Equipment	11	147.72	148.26	148.81
- Other Non-Financial Assets	12	765.57	1,035.44	809.10
Total Non-Financial Assets	"B"	942.89	1,232.90	963.22
Total Assets - I - "A" + "B"		16,893.76	16,521.46	13,365.69
Equity and Liabilities				
Financial Liabilities				
- Trade Payable				
- total outstanding dues of micro enterprises & small enterprises				
- total outstanding dues of creditors other than micro enterprises & small enterprises	13	13,604.27	13,622.68	11,654.98
- Borrowings	14	2,320.56	249.85	164.14
- Deposits	15	200.00	200.00	20.00
- Other Financial Liabilities	16	158.36	775.84	767.22
Total Financial Liabilities - "A"		16,283.16	14,748.16	12,806.34
Non-Financial Liabilities				
- Deferred Tax Liability (Net)	17	-	35.82	35.94
- Other Non-Financial Liabilities	18	1.74	7.39	8.66
Total Non-Financial Liabilities - "B"		1.74	43.21	44.60
Total Liabilities - II - "A" + "B"		16,284.92	14,791.37	12,650.94
Equity				
- Equity Share Capital	19	1.00	1.00	1.00
- Other Equity	20	607.84	729.09	713.75
Total Equity & Liabilities - "I" + "II"	II	608.84	730.09	714.75
Total Equity & Liabilities - "I" + "II"		16,893.76	16,521.46	13,365.69
Significant accounting policies	2			

The accompanying notes are an integral part of the Financial Statements (1 - 66)

As per Report of Even Date Attached
For Jayesh Dadia & Associates LLP
Chartered Accountants
Firm Reg.No.: 121142W/W-100122

Jayesh Dadia
Partner

Mem. No.: 033973
UDIN: 24033973BKCELC1064
Mumbai, 30.05.2024



For and on behalf of the Board

Gaurang Gandhi
Director
DIN: 00008057

Ratan Gandhi
Director
DIN: 00062092



E-ally Securities (India) Private Limited
Statement of Profit & Loss for the year ended 31st March, 2024

(Rs. in Lakhe)

Particulars	Note No	31.03.2024 Rs.	31.03.2023 Rs.
Revenue from operations			
- Fees & Brokerage Income	21	-	24.98
- Income / (Loss) from Arbitrage Transaction / Stock in Trade	22	(223.13)	(329.15)
- Gain / (Loss) from Sale of Investments - Shares	23	16.63	(16.52)
- Net gain on fair value changes	24	2.71	
- Other Income	25	495.49	342.13
Total Income		291.70	21.43
Expenses			
- Finance Cost	26	65.35	-
- Depreciation & Amortization Coast	11	0.55	0.55
- Other Expenses	27	312.65	5.67
Total Expenses		378.55	6.22
Profit/(Loss) before Exceptional Items		(86.85)	15.21
Exceptional Items		-	-
Profit/(Loss) before Tax		(86.85)	15.21
Tax Expense			
- Current Tax		(52.50)	-
- Deferred Tax		36.94	0.12
- Short / (Excess) Provision for Tax		(18.85)	-
Profit/(Loss) After Tax		(121.25)	15.34
Other comprehensive income			
- Items that will not be reclassified to Profit & Loss A/c		-	-
Remeasurement of Defined Benefit Plans		-	-
- Income tax relating to items that will not be reclassified to profit or loss		-	-
Other Comprehensive Income		-	-
Total comprehensive income		(121.25)	15.34
Earning Per Equity Share			
- Basic / Diluted earning per share	28	(0.34)	0.04
Significant accounting policies	2		

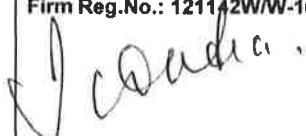
The accompanying notes are an integral part of the Financial Statements (1 -56)

As per Report of Even Date Attached

For Jayesh Dadia & Associates LLP

Chartered Accountants

Firm Reg.No.: 121142W/W-100122



Jayesh Dadia
Partner

Mem. No.: 033973

UDIN: 24033973BKCELC1064

Mumbai, 30.05.2024



For and on behalf of the Board


Gaurang Gandhi
Director

Gaurang Gandhi
Director

DIN: 00008057


Ketan Gandhi
Director

DIN: 00062092

E-ally Securities (India) Private Limited
Statement of Cash Flow for the year ended 31st March, 2024

(Rs. In Lakhs)

Particulars	31.03.2024		31.03.2023	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
- Profit before tax		(86.85)		15.21
- Adjustments for:				
Depreciation and amortisation expenses	0.55		0.55	
Finance costs	65.35		-	
Interest Income	(493.82)		(332.99)	
Rent Income	(1.20)		(9.00)	
Dividend Income	(0.09)		(0.14)	
Ind AS adjustment(transition reserve)	-		-	
Changes in Other comprehensive Income	-	(429.22)	-	(341.58)
Operating profit / (loss) before working capital changes		(516.07)		(326.37)
- Changes in working capital:				
Trade receivables	443.01		(227.59)	
Loans	(2,340.13)		(1,473.34)	
Inventories	(3.49)		1.01	
Investment	266.41		-	
Other Current Assets	371.14		(414.37)	
Trade Payable	81.59		1,867.69	
Current Liability	(622.93)	(1,804.40)	7.15	(239.45)
Cash generated from operations		(2,320.48)		(565.82)
- Direct Taxes (Paid)		(50.64)		(43.88)
Net cash flow from / (used in) operating activities (A)		(2,371.11)		(609.70)
B. Cash flow from / (used in) Investing activities				
- Purchase Of Property, Plant and Equipment				
- Deposits	-		180.00	
- Rent received	1.20		9.00	
- Dividend received	0.09		0.14	
- Interest received	493.82	495.11	332.99	522.13
Net cash flow from / (used in) Investing activities (B)		495.11		522.13
C. Cash flow from / (used in) financing activities				
- Borrowings - Net of Repayment	2,070.71		85.71	
- Interest Paid	(65.35)	2,005.37	-	85.71
Net cash flow from / (used in) financing activities (C)		2,005.37		85.71
Net Increase / (decrease) in Cash and cash equivalents (A+B+C)		129.37		(1.86)
Cash and cash equivalents at the beginning of the year		10.90		12.77
Cash and cash equivalents at the end of the year		140.28		10.90
Cash and Cash equivalent as per above comprises of:				
- Cash and cash equivalent as per Note 3				
Cash in hand		9.51		9.78
Balances with Banks		130.77		1.12
		140.28		10.90
Balance as per statement of cash flows				
<i>Figures in brackets represent outflows</i>				

Notes :

1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
2. Addition to property, plant and equipment include movements of capital work progress during the year.

The accompanying notes are an integral part of the Financial Statements (1 -66)

As per Report of Even Date Attached

For Jayesh Dadia & Associates LLP

Chartered Accountants

Firm Reg.No.: 121142WW-100122

J. Dadia
Jayesh Dadia

Partner
Mem. No.: 033973

UDIN: 24033973BKCELC1064
Mumbai, 30.05.2024



For and on behalf of the Board

Gaurang Gandhi
Gaurang Gandhi
Director
DIN: 00008057

Ketan Gandhi
Ketan Gandhi
Director
DIN: 00062082



E-ally Securities (India) Private Limited
Statement of changes in Equity for the year ended 31st March, 2024

(Rs. in Lakhs)

A Equity Share Capital		
Particulars	Number of Shares	Amount
As At 1st April 2022	3,54,20,000	3,542.00
Issue of Share Capital	-	-
As At 31st March 2023	3,54,20,000	3,542.00
Issue of Share Capital	-	-
As At 31st March 2024	3,54,20,000	3,542.00

B. Other Equity (Rs. in Lakhs)

Particulars	Reserves and Surplus					Other Comprehensive Income		Total
	Capital Reserve	Capital (Amalgamation) Reserve Account	Security Premium	General Reserve	Retained Earnings	Actuarial gain/(loss) on defined benefits obligations	Fair Value through OCI	
Balance at 1st April, 2022	548.86	-	-	-	164.90	-	-	713.75
- Fair value through OCI	-	-	-	-	-	-	-	-
- Impact of Actuarial Gain / Loss during the Year	-	-	-	-	-	-	-	-
- Profit for the period	-	-	-	-	15.34	-	-	15.34
Balance at 31st March, 2023	548.86	-	-	-	180.23	-	-	729.09
Balance at 1st April, 2023	548.86	-	-	-	180.23	-	-	729.09
- Fair value through OCI	-	-	-	-	-	-	-	-
- Impact of Actuarial Gain/ Loss during the Year	-	-	-	-	-	-	-	-
- Profit for the period	-	-	-	-	(121.25)	-	-	(121.25)
Balance at 31st March, 2024	548.86	-	-	-	58.98	-	-	607.84

Significant Accounting Policies - 2

The accompanying notes are an integral part of the Financial Statements (1 -56)

As per Report of Even Date Attached

For Jayesh Dadia & Associates LLP

Chartered Accountants

Firm Reg.No.: 121142W/W-100122

Jayesh Dadia

Partner

Mem. No.: 033973

UDIN: 24033973BKCELC1064

Mumbai, 30.05.2024



For and on behalf of the Board

 
Gaorang Gandhi Director DIN: 00008057
Ketan Gandhi Director DIN: 00062092

Gaorang Gandhi

Director

DIN: 00008057

Ketan Gandhi

Director

DIN: 00062092

E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024

(Rs. in Lakhs)

Particulars	31.03.2024 Rs.	31.03.2023 Rs.	01.04.2022 Rs.
Note No.: 3			
Cash & Cash Equivalents			
- Cash On Hand	9.51	9.78	11.31
- Balance with Banks		-	-
- In Current Accounts	130.77	1.12	1.45
	140.28	10.90	12.77
Note No.: 4			
Trade Receivables			
- Considered Good, unsecured	90.88	533.89	306.29
	90.88	533.89	306.29
Ageing - Refer Note No.: 4(a)			
Note No.: 5			
Loans			
- Others - Unsecured	4,672.40	2,332.27	858.93
	4,672.40	2,332.27	858.93



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note No.4(e)

Trade Receivables Ageing

(Rs. in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 year	1 year to 2 years	2 years to 3 years	3 years and above	
31st March, 2024							
(a) Undisputed Trade Receivables							
- Considered Goods	-	90.88	-	-	-	-	90.88
- Considered Doubtful	-	-	-	-	-	-	-
(b) Disputed Trade Receivables							
- Considered Goods	-	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-	-
Total - Trade Receivables	-	90.88	-	-	-	-	90.88
31st March, 2023							
(a) Undisputed Trade Receivables							
- Considered Goods	-	533.89	-	-	-	-	533.89
- Considered Doubtful	-	-	-	-	-	-	-
(b) Disputed Trade Receivables							
- Considered Goods	-	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-	-
Total - Trade Receivables	-	533.89	-	-	-	-	533.89



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note No.: 6

(Rs. in Lakhs)

Sr No	Investments	No of Shares			Amount (Rs.)		
		31.03.2024	31.03.2023	01.04.2022	31.03.2024	31.03.2023	01.04.2022
i	Equity - Quoted						
	At Fair Value through Profit & Loss						
	- Divina Multimedia (India) Ltd	-	2,25,000	2,25,000	-	-	-
	- KSK Energy Ventures Ltd	-	1,00,000	1,00,000	-	-	-
	- Quintegra Solutions Ltd	-	1,554	1,554	-	-	-
	- Reliance Power Ltd	-	25	25	-	0.00	0.00
	- Restle Ceramic Ltd	-	19,412	19,412	-	0.41	0.41
	A				0.41	0.41	
ii	Equity - Unquoted						
	At Cost						
	- Pioneer Insurance & Reinsurance Brokers Pvt Ltd	10,00,000	10,00,000	10,00,000	10,300.00	10,300.00	10,300.00
	"a"				10,300.00	10,300.00	10,300.00
	At Fair Value through Profit & Loss						
	- Benefit Realty Pvt Ltd	-	10,000	10,000	-	-	-
	- Pushpdeep Trading Pvt Ltd	-	10,000	10,000	-	-	-
	- Mira Securities Pvt Ltd	-	10,000	10,000	-	24.24	24.24
	- Aamolik Consultancy Services Pvt Ltd	-	12,500	12,500	-	13.25	13.25
	- Business India Publications Ltd	-	1,00,000	1,00,000	-	-	-
	- Wolddorf Integration Solutions Pvt Ltd	-	4,800	4,800	-	0.27	0.27
	- Concourse Information Technologies International Ltd	-	3,83,299	3,83,299	-	-	-
	- Garware Finance Coprn Ltd	-	1,16,000	1,16,000	-	57.36	57.36
	- Hariparvat Financial Advisors & Consultants Pvt Ltd	-	3,000	3,000	-	30.37	30.37
	- Reliable Thermal Power Ltd	-	10,350	10,350	-	3.50	3.50
	- Sharppoint Motors & Automobiles Pvt Ltd	-	24,25,000	24,25,000	-	6.06	6.06
"b"					135.04	135.04	
B - "a+b"				10,300.00	10,435.04	10,435.04	
iii	Preference Shares - Unquoted						
	At Cost						
	- Mira Securities Pvt Ltd	-	65,298	65,298	-	80.97	80.97
	- Hariparvat Financial Advisors & Consultants Pvt Ltd	-	30,000	30,000	-	30.00	30.00
	- Kungosh Financial Advisors Pvt Ltd	-	4,000	4,000	-	20.00	20.00
C					130.97	130.97	
	Total Investments "A+B+C"				10,300.00	10,566.41	10,566.41



E-ally Securities (India) Private Limited

Notes to Financial Statements for the year ended 31st March, 2024 (cont'd)

(Rs. In Lakhs)

Particulars	31.03.2024	31.03.2023	01.04.2022
	Rs.	Rs.	Rs.
Note No.: 7			
Inventories			
- Shares / Securities / Bonds	10.49	6.99	8.00
	10.49	6.99	8.00
Note No.: 8			
Other Financial Assets			
- Accrued Interest	455.28	580.42	-
- Other Receivables	281.56	257.68	650.07
	736.84	838.10	650.07
Note No.: 9			
Current Tax Assets			
- Advance Income Tax (Net)	28.48	49.19	5.31
- VAT	-	-	-
	28.48	49.19	5.31
Note No.: 10			
- Deferred Tax (Assets)			
On Account of Depreciation Diff	0.13	-	-
On Account of fair valuation	1.00	-	-
	1.12		



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note : 11

Property, Plant & Equipment & Intangibles

(Rs. In Lakhs)

Particulars	Office Premises	Office Equipments	Total
Gross Block			
- As at 1st April, 2022	185.83	4.18	190.01
Addition	-	-	-
Disposal	-	-	-
- As at 31st March, 2023	185.83	4.18	190.01
Addition	-	-	-
Disposal	-	-	-
- As at 31st March, 2024	185.83	4.18	190.01
Accumulated Depreciation			
- As at 1st April, 2022	37.23	3.97	41.20
Addition	0.55	-	0.55
Disposal	-	-	-
- As at 31st March, 2023	37.78	3.97	41.75
Addition	0.55	-	0.55
Disposal	-	-	-
- As at 31st March, 2024	38.33	3.97	42.30
Net Block			
- As at 31st March, 2022	148.60	0.21	148.81
- As at 31st March, 2023	148.06	0.21	148.26
- As at 31st March, 2024	147.51	0.21	147.72



E-ally Securitles (India) Private Limited

Notes to Financial Statements for the year ended 31st March, 2024 (cont'd)

(Rs. in Lakhs)

Particulars	31.03.2024 Rs.	31.03.2023 Rs.	01.04.2022 Rs.
Note No.: 12			
Other Non Financial Assets			
- Prepaid Expenses	0.05	0.05	0.06
- VAT	-	269.88	43.52
- Capital Advance	765.51	765.51	765.51
	765.57	1,035.44	809.10
Note No.: 13			
Financial Liabilities			
- Trade Payable			
- Total outstanding dues of micro & small enterprises			
- Total outstanding dues of creditors other than micro & small enterprises	13,604.27	13,522.68	11,654.98
	13,604.27	13,522.68	11,654.98
<i>Ageing - Refer Note No.: 13(a)</i>			
Note No.: 14			
Borrowings			
- Unsecured	2,320.56	249.85	164.14
	2,320.56	249.85	164.14
Note No.: 15			
Deposits			
- Lease Rent Deposit	200.00	200.00	20.00
	200.00	200.00	20.00
Note No.: 16			
Other Financial Liabilities			
- For Expenses	65.89	1.71	1.71
- Other Payables	92.47	773.92	765.51
	158.36	775.64	767.22
Note No.: 17			
Other Non Financial Liabilities			
- Deferred Tax			
On Account of Depreciation	-	35.82	35.94
	-	35.82	35.94
Note No.: 18			
- Other Non Financial Liabilities			
Other Non-Financial Liabilities	1.74	7.39	8.66
	1.74	7.39	8.66



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note No.13(a)

Trade Payable Ageing

(Rs.In Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 moths to 1 year	1 year to 2 years	2 years to 3 years	3 years and above	
31st March, 2024							
(a) Undisputed Trade Payable							
- Considered Goods	-	7,301.87	5,893.70	408.69	-	-	13,604.27
- Considered Doubtful	-	-	-	-	-	-	-
(b) Disputed Trade Payable							
- Considered Goods	-	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-	-
Total - Trade Payable	-	7,301.87	5,893.70	408.69	-	-	13,604.27
31st March, 2023							
(a) Undisputed Trade Payable							
- Considered Goods	-	6,951.75	1,962.62	533.80	4,084.50	-	13,522.68
- Considered Doubtful	-	-	-	-	-	-	-
(b) Disputed Trade Payable							
- Considered Goods	-	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-	-
Total - Trade Payable	-	6,951.75	1,962.62	533.80	4,084.50	-	13,522.68



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note : 19

Equity Share Capital

(Rs. In Lakhs)

Particulars	31.03.2024	31.03.2023	01.04.2022
	Rs.	Rs.	Rs.
Authorised Capital:			
- 3,54,20,000 Equity Shares of Rs.10/- each (Previous Year: 3,54,20,000 Equity Shares of Rs.10/- each)	3,542.00	3,542.00	3,542.00
- 24,90,000 Non-Cumulative Redeemable Preference Shares of Rs.10/- each (Previous Year: 24,90,000 Non-Cumulative Redeemable Preference Shares of Rs.10/- each)	249.00	249.00	249.00
	3,791.00	3,791.00	3,791.00
Issued Subscribed & Paid up:			
- 10,000 Equity Shares of Rs.10/- each (Previous Year: 10,000 Equity Shares of Rs.10/- each)	1.00	1.00	1.00
Total Issue, Subscribed & Fully Paid up Share Capital	1.00	1.00	1.00

(Rs. In Lakhs)

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year

Particulars	31.03.2024		31.03.2023		01.04.2022	
	Equity Share		Equity Share		Equity Share	
	No of Shares	Rs.	No.of Shares	Rs.	No.of Shares	Rs.
Equity						
No of shares outstanding at the beginning of the year	3,54,20,000	3,542.00	3,54,20,000	3,542.00	3,54,20,000	3,542.00
Add: Additional shares issued during the year year	-	-	-	-	-	-
No of shares outstanding at the end of the year	3,54,20,000	3,542.00	3,54,20,000	3,542.00	3,54,20,000	3,542.00
Preference						
No of shares outstanding at the beginning of the year	24,90,000	249.00	24,90,000	249.00	24,90,000	249.00
Add: Additional shares issued during the year year	-	-	-	-	-	-
No of shares outstanding at the end of the year	24,90,000	249.00	24,90,000	249.00	24,90,000	249.00

(b) Details of Shareholders holding more than 5% shares in the Company at the end of the year

Name of Shareholder	31.03.2024		31.03.2023		01.04.2022	
	No of Shares	Percentage	No.of Shares	Percentage	No.of Shares	Percentage
Mr. Hiren D Sheth	-	-	5,000	50	5,000	50
Mr. Edwin Ashlyn Roedert	-	-	5,000	50	5,000	50
Pioneer Investcorp Limited	10,000	100	-	-	-	-

(c) Details of Shares held by the Promoters at the end of the year

Name of Shareholder	31.03.2024			31.03.2023		
	No of Shares	% of Total Shares	% Change during the Year	No.of Shares	Percentage	% Change during the Year
Mr. Hiren D Sheth	-	-	-100%	5,000	50	0%
Mr. Edwin Ashlyn Roedert	-	-	-100%	5,000	50	0%
Pioneer Investcorp Limited	10,000	100	100%	-	-	0%

(d) Rights attached to equity shares

- The company has only one class of issued equity shares having a par value of Rs 10/- per share. Each holder of equity share entitled to one vote per share.
- Each holder of equity share entitled to one vote per share.
- The Company declares and pays dividend in Indian Rupees
- In the event of Liquidation of the Company, the holders of Equity Shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts
- The distribution will be in the proportion to the number of Equity Shares held by the Shareholders

(e) The company has not issued any bonus shares for consideration other than cash nor there been any buyback of shares during the years immediately preceding previous year



E-ally Securitles (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note : 20

Other Equity

(Rs. In Lakhs)

Sr. No	Particulars	31.03.2024	31.03.2023
		Rs.	Rs.
	<u>Reserves and Surplus</u>		
(i)	Capital Reserve	548.86	548.86
	Opening and Closing balance	548.86	548.86
(ii)	Capital (Amalgamation) Reserve	-	-
	Opening and Closing balance	-	-
(iii)	Securitles Premium Account	-	-
	Opening and Closing balance	-	-
(iv)	Retained Earnings		
	Opening balance	180.23	164.90
	Add: Profit for the Period	(121.25)	15.34
	Closing balance	58.98	180.23
(v)	Other Comprehensive Income		
	Opening balance	-	-
	Add: Additions During the year	-	-
	Closing balance	-	-
(vi)	General Reserve	-	-
	Opening and Closing balance	-	-
	Total	607.84	729.09



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

(Rs. in Lakhs)

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Income from Operations		
<i>Note No.: 21</i>		
Fee & Brokerage Income		
- Contract Receipts	-	24.98
"A"	-	24.98
<i>Note No.: 22</i>		
Income / (Loss) from Trading in Shares & Securities		
- Government Securities & Bonds	(223.13)	(329.15)
"B"	(223.13)	(329.15)
<i>Note No.: 23</i>		
Income / (Loss) from Sale of Investments - Shares		
- Unquoted	16.63	-
	16.63	-
<i>Note No.: 24</i>		
Net Gain on fair value changes		
- Net gain / (loss) on financial instruments at fair value through profit or loss		
Realised gain	-	-
Unrealised gain / (loss)	2.71	(16.52)
	2.71	(16.52)
Total - Income from Operations - "A+B"	(206.50)	(304.17)
<i>Note No.: 25</i>		
Other Income		
- Interest		
Interest - Others	491.75	332.99
Interest - Income Tax Refund	2.07	-
Rent	1.20	9.00
Dividend	0.09	0.14
"A"	495.11	342.13
- Miscellaneous Income		
Others	0.00	-
Conversion of Investments into Stock	0.37	-
"B"	0.37	-
Total - Other Income - "A+B"	495.48	342.13
<i>Note No.: 26</i>		
Finance Cost		
- Others	65.35	-
	65.36	-
<i>Note No.: 27</i>		
Other Expenses		
- Bank & Demat Charges	0.15	0.31
- Insurance Premium	0.13	0.14
- Interest - Late Filing	0.81	-
- Office Expenses	0.29	1.57
- Professional Fees	1.11	1.95
- ROC Fees	0.10	1.13
- Software Charges	0.06	-
- Sundry Debt / (Credit) Balances Written off	(0.37)	-
- Vat Demand paid	309.78	-
Miscellaneous Expenses	0.08	0.07
- Auditors Remuneration		
Statutory Audit Fees	0.15	0.15
Tax Audit Fees	0.35	0.35
	312.66	5.67



E-ally Securities (India) Private Limited

Notes forming part of Financial Statements for the year ended 31st March, 2024 (cont'd)

Note No.: 27

Earning per share

(Rs. In Lakhs)

Particulars	31.03.2024	31.03.2023
- Profit for the year as per Statement of Profit and Loss (Rs in "000".)	(121.25)	15.34
- Weighted average number of Equity Share outstanding during the year for basic and diluted earning per share "B"	3,54,20,000	3,54,20,000
- Basic and diluted earnings per share "A/B"	(0.34)	0.04
Nominal value of share (Rs.)	10.00	10.00

Note No.: 28

Segment Reporting

In accordance with the Indian Accounting Standard (Ind AS) 108, the Company operates in a single operating segment i.e. " Providing Financial Services" within India. Accordingly no separate reporting is required



