Sunday Proptech Limited
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[700300] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	Sunday Proptech Limited	
Corporate identity number	U55109DL2018PLC331290	
Permanent account number of entity	AACCO6695G	
Address of registered office of company	44, 2nd Floor, Regal Building, Connaught Place , Central Delhi , DELHI , INDIA - 110001	
Type of industry	Commercial and Industrial	
Registration date	21/03/2018	
Category/sub-category of company	Company limited by shares / Non-government company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	30/06/2025	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	4th Floor Spaze Palazo, Sector69, Gurugram, Haryana, 122001,India	
Name of city of place of maintenance of computer servers (storing accounting data)	Gurugram	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Haryana	
Pin code of place of maintenance of computer servers (storing accounting data)	122001	
Name of district of place of maintenance of computer servers (storing accounting data)	Haryana	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	0124-4487253	

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table] **..(1)**

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	NA
Description of main product/service	NA
NIC code of product/service	NA
Percentage to total turnover of company	0.00%

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

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

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	RAKESH KUMAR	S A U R A V AGARWAL
Designation of director	Director	Additional Director
Director identification number of director	03450221	07203452
Date of signing board report	30/06/2025	30/06/2025

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

	01/04/2024 to 31/03/2025
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	TRANSFER TO RESERVES The Company has not transferred any amount to any reserves for the financial year 2024-25.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND Your Directors have not recommended/declared any dividend for the financial year 2024-25.
Details regarding energy conservation	Conservation of energy
Details regarding technology absorption	Technology absorption
Details regarding foreign exchange earnings and outgo	Textual information (3) [See below]
Disclosures in director’s responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/06/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	Sunday Proptech Limited
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Not Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Directors' Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (12) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (17) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (19) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	7
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to share with you 7 th (Seventh) Directors' Report on your Company along with the audited financial statements along with the statutory auditor report for the financial year ended March 31, 2025 ("year under review").

FINANCIAL SUMMARY AND HIGHLIGHTS

The Company recorded a net loss of INR 2.82 Mn. for the financial year ended March 31, 2025, compared to a net profit of INR 1.55 Mn. in the previous year, primarily due to higher expenses.

STATE OF THE COMPANY'S AFFAIRS

During the year under review, the Company had not commenced its business operations, however company will start its operations during financial year 2025-26.

GENERAL INFORMATION

During the year under review:

The name of the Company was changed from OYO Financial and Technology Services Private Limited to Sunday Proptech Private Limited , and a fresh certificate of incorporation dated December 26, 2024 has been issued by the authorized office of Ministry of Corporate Affairs;

The Company was converted from private limited company to a public limited company, and consequent upon such conversion, the name of the Company was changed to Sunday Proptech Limited . A fresh certificate of incorporation dated January 23, 2025 has been issued by the authorized office of Ministry of Corporate Affairs .

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Board is in the compliance with applicable provisions of the Companies Act, 2013, read with rules made thereunder.

As on March 31, 2025, the Board of Directors comprise of following 3 (three) directors:

Mr. Rakesh Kumar- Director
Mr. Vinod Sood- Director
Mr. Saurav Agarwal- Director

During the year under review, the following changes took place in the composition of the Board of Directors:

Mr. Saurav Agarwal (DIN: 7203452) was appointed as an Additional Directors of the Company w.e.f. December 30, 2024;

Mr. Anuj Tejpal (DIN: 09645285) resigned as Directors of the Company w.e.f. December 30, 2024.

Except as stated above, there is no other change in the office of Board of Director during the year under review.

Further, during the year under review, the Company was not required to appoint any Key Managerial Personnel, in accordance with the provisions of the Companies Act, 2013.

BOARD MEETINGS

During the year under review, the Board met 7 (seven) times i.e. on June 7, 2024, July 8, 2024, October 25, 2024 , November 6, 2024, November 30, 2024, December 30, 2024 and February 27, 2025 .

The attendance of the Directors at the Board meetings held during the financial year ended March 31, 2025, is as under:

Name of Directors	Number of Board Meetings	
	Entitled to attend	Attended
Mr. Rakesh Kumar	7	7
Mr. Anuj Tejpal*	6	5

Mr. Vinod Sood	7	7
Mr. Saurav Agarwal#	1	1

* Ceased to be the director of the Company w.e.f. December 30, 2024
# Appointed as Director of the Company w.e.f. December 30, 2024

During the period under review, your company was not required to Audit Committee and Nomination and Remuneration Committee.

CAPITAL STRUCTURE

Authorized Capital

As on March 31, 2025, the authorized share capital of the Company stood at INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 10,00,00,000 (Ten Crore) equity shares of INR 1/- (Indian Rupee One only) each.

During the year under review, the authorized share capital of the Company underwent the following alterations:
Increase in Authorized Share Capital:
Pursuant to the approval of the shareholders granted on November 7, 2024, the authorized share capital was increased from INR 2,00,00,000/- (Indian Rupees Two Crore only), divided into 20,00,000 (Twenty Lakh) equity shares of INR 10/- (Indian Rupees Ten only) each, to INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 1,00,00,000 (One Crore) equity shares of INR 10/- (Indian Rupees Ten only) each.
Sub-division of Authorized Share Capital:
Pursuant to the approval of the shareholders granted on December 2, 2024, the authorized share capital was sub-divided from INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 1,00,00,000 (One Crore) Equity Shares of INR 10/- (Indian Rupees Ten only) each to 10,00,00,000 (Ten Crore) Equity Shares of INR 1/- (Indian Rupees One only) each.
Except for the above, there were no other changes to the authorized share capital of the Company during the year under review.
Issued, Subscribed, paid-up Share Capital

As on March 31, 2025, the issued, subscribed and paid-up share capital of the Company stood at INR 2,00,00,000/- (Indian Rupees Two Crore only) divided into 2,00,00,000 (Two Crore) equity shares of INR 1/- (Indian Rupee One only) each.

Further, pursuant to the sub-division of authorized share capital approved by the shareholders on December 2, 2024, the face value of each issued, subscribed and paid-up equity shares of the Company was altered from INR 10/- (Indian Rupees Ten only) each to INR 1/- (Indian Rupees One only) each. The number of shares increased proportionately without affecting the total paid-up capital.

Except for the above, there were no other changes to the issued, subscribed or paid-up share capital of the Company during the year under review.

During the year under review, Company has not issued any equity shares.

CHANGE IN NATURE OF BUSINESS

T he Company was originally incorporated on March 21, 2018 with primary objectives of carrying on the financing business and providing any financial transaction as may be contemporaneously carried out by entities in the financial sector.

During the year under review, the Company altered its Memorandum of Association by substituting entire main object clause. Pursuant to this change, the Company has changed its business objectives to include:

Establishing, operating and managing hotels, resorts, guest houses, and service apartments;

Engaging in allied activities such as event management, catering, travel-related services and other hospitality service; and

Participating in real estate development and management projects to support the growth and expansion of its hospitality operations.

TRANSFER TO RESERVES

The Company has not transferred any amount to any reserves for the financial year 2024-25.

DIVIDEND

Your Directors have not recommended/declared any dividend for the financial year 2024-25.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31, 2025. Further, no company or body corporate became or ceased to be a subsidiary, associate, or joint venture of the Company during the financial year ended March 31, 2025.

STATEMENT CONTAINING THE SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31, 2025. Accordingly, the requirement to

prepare consolidated financial statements and to furnish a statement in Form AOC-1 pursuant to Section 129(3) of the Companies Act, 2013, is not applicable for the financial year ended March 31, 2025.

EXTRACT OF ANNUAL RETURN

The Company does not have a website; accordingly, the requirement of providing the web address for uploading the Annual Return is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES
All transactions with related party undertaken during the year were in the ordinary course of business and on an arm's length basis. The details of such transactions, are disclosed in the financial statements forming part of this Annual Report.
During the financial year under review, the Company has not entered into any contracts or arrangements with related parties falling within the scope of Section 188 of the Companies Act, 2013 that require disclosure in Form AOC-2. Accordingly, the disclosure of particulars of contracts or arrangements with related parties under Section 134(3)(h) of the Companies Act, 2013 is not applicable.
PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The particulars of loans, guarantees, and investments as per Section 186 of the Act the Companies Act, 2013 by the Company, have been disclosed in the financial statements.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE FINANCIAL YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the Company's financial position, which have occurred between the end of the financial year to which the financial statements relate and the date of this report.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the year under review, your Company was not required to transfer any amount to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Section 124 and 125 of the Companies Act, 2013.

DEPOSITS

During year under review, your Company has neither invited nor accepted any deposits from the public/member in terms of Chapter V of the Companies Act, 2013.

Further, the Company does not hold any deposits as on date of this Board Report, whether pertaining to the year under review or any previous year. Accordingly, the disclosure requirements relating to details of deposits which are not in compliance with the provisions of Chapter V of the Act are not applicable.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135 of Companies Act, 2013 are not applicable to the Company.

COST RECORDS

The Company is not required to maintain the cost records as the provisions of Section 148 of the Companies Act, 2013 and its rule thereto are not applicable to the Company .

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COM PANY'S OPERATIONS IN FUTURE

Except as stated above, there are no significant and material orders passed by the regulators or courts or tribunals which may materially adversely impact the going concern and operations of the Company during the year under review.

FORMAL ANNUAL EVALUATION

The Company does not fall under the class of companies mentioned in Section 134(3)(p) of the Companies Act, 2013 and Rule 8(4) of the Companies (Accounts) Rules, 2014, hence, formal annual evaluation of own performance of the board, committees and individual directors is not applicable.

STATUTORY DISCLOSURES

Your Directors state that there being no transactions with respect to following items during the year under review, no disclosure or reporting is required in respect of the same:

During the year no application was made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
During the year no one time settlement was required or done so there is no requirement to provide any detail on the difference of valuation thereof.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Conservation of energy

Considering the nature of the business of the Company there is limited scope for significant energy conservation measures. Accordingly, the disclosure under this clause is not applicable.
Technology absorption

Considering the nature of the business of the Company, the disclosure under this clause is not applicable.

Foreign exchange earnings and Outgo:
(INR in million)

Sl. No.	Particulars	Year ended March 31, 2025	Year ended March 31, 2024
1.	Foreign Exchange Earnings	Nil	Nil
2.	Foreign Exchange outgo	Nil	Nil

RISK MANAGEMENT

The Company has a Risk Management Framework in place to identify, assess, and mitigate business risks and opportunities. This framework promotes transparency, minimizes adverse impacts on business objectives, and supports strategic decision-making.

The Board oversees the overall implementation and effectiveness of risk management policies, which are regularly reviewed and updated to reflect changes in business activities and market conditions.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were evaluated and tested and no reportable material weakness in the design or operation was observed.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company is compliant with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

During the financial year under review, there were no employees/workers employed with the Company. Accordingly, the requirement to constitute an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was not applicable.
However, the Company remains committed to providing a safe and conducive work environment and is in the process of adopting a Prevention of Sexual Harassment Policy and constituting an Internal Complaints Committee in compliance with the aforesaid Act.
STATUTORY AUDITORS AND THEIR REPORT

Statutory Auditors and their report

M/s Prasad Kumar & Co., Chartered Accountants (Firm Registration No. 008816C), were appointed as the Statutory Auditors of the Company for a term of five (5) years from the conclusion of the 6th Annual General Meeting (AGM) held in the year 2024 until the conclusion of the 11th AGM to be held in the year 2029.

The Statutory Auditor’s Report for the financial year ended March 31, 2025, read with the annexures referred to therein, does not contain any qualification, reservation, adverse remark, or disclaimer.

Further, during the year under review, the Statutory Auditor has not reported any instance of fraud under Section 143(12) of the Companies Act, 2013. Accordingly, no disclosure is required under Section 134(3)(ca) of the Act.

The notes to the financial statements referred to in the Auditor’s Report are self-explanatory and do not call for any further comments.

Secretarial Auditors’ and their report

During the year under review, the provisions of Section 204 of the Act, read with the applicable rules, were not applicable to the Company, as it remained within the prescribed threshold limits. Accordingly, the Company was not required to appoint a Secretarial Auditor for the financial year 2024-25.

Internal Auditor and their report

During the year under review, the Company was not required to appoint Internal Auditor pursuant to Section 138 of the Companies Act, 2013 and rules made there under.

COST AUDITORS’ AND THEIR REPORT

The provisions related to maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act 2013 are not applicable on your company.

DIRECTOR'S RESPONSIBILITY STATEMENT

Your Directors make the following statement in terms of Section 134 of the Act, which is to the best of their knowledge and belief and according to the information and explanations obtained by them:

that in the preparation of the annual accounts for the Financial Year ended March 31, 2025, the applicable Indian Accounting Standards (IndAs) has been followed and that no material departures have been made from the same;

that appropriate accounting policies were selected and applied consistently and judgments and estimates that are reasonable and prudent were made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the losses of your Company for the financial year ended March 31, 2025;

that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;
that the annual accounts for the Financial Year ended on March 31, 2025 have been prepared on a going concern basis; and

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

ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation and gratitude for the assistance and co–operation received investors, members and other stakeholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the passion and commitment of its executives, staff and workers.

For and on behalf of the Board
Sunday Proptech Limited
(Formerly known as Sunday Proptech Private Limited, OYO Financial and Technology Services Private Limited)

RAKESH KUMAR	SAURAV AGARWAL
Director	Director
DIN:03450221	DIN:

Date: 30.06.2025

Place: Gurugram

Textual information (2)

Description of state of companies affair

STATE OF THE COMPANY'S AFFAIRS During the year under review, the Company had not commenced its business operations, however company will start its operations during financial year 2025-26. GENERAL INFORMATION During the year under review: a) The name of the Company was changed from OYO Financial and Technology Services Private Limited to Sunday Proptech Private Limited, and a fresh certificate of incorporation dated December 26, 2024 has been issued by the authorized office of Ministry of Corporate Affairs; b) The Company was converted from private limited company to a public limited company, and consequent upon such conversion, the name of the Company was changed to Sunday Proptech Limited. A fresh certificate of incorporation dated January 23, 2025 has been issued by the authorized office of Ministry of Corporate Affairs.

Textual information (3)

Details regarding foreign exchange earnings and outgo

(C) Foreign exchange earnings and Outgo: (INR in million) Sl. No. Particulars Year ended March 31, 2025 Year ended March 31, 2024 1. Foreign Exchange Earnings Nil Nil 2. Foreign Exchange outgo Nil Nil

Textual information (4)

Disclosures in director’s responsibility statement

DIRECTOR’S RESPONSIBILITY STATEMENT Your Directors make the following statement in terms of Section 134 of the Act, which is to the best of their knowledge and belief and according to the information and explanations obtained by them: (a) that in the preparation of the annual accounts for the Financial Year ended March 31, 2025, the applicable Indian Accounting Standards (IndAs) has been followed and that no material departures have been made from the same; (b) that appropriate accounting policies were selected and applied consistently and judgments and estimates that are reasonable and prudent were made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the losses of your Company for the financial year ended March 31, 2025; (c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities; (d) that the annual accounts for the Financial Year ended on March 31, 2025 have been prepared on a going concern basis; and (e) that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (5)

Details of material changes and commitment occurred during period affecting financial position of company

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE FINANCIAL YEAR AND TILL THE DATE OF THE REPORT There have been no material changes and commitments, which affect the Company’s financial position, which have occurred between the end of the financial year to which the financial statements relate and the date of this report.

Textual information (6)

Particulars of loans guarantee investment under section 186 [Text Block]

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The particulars of loans, guarantees, and investments as per Section 186 of the Act the Companies Act, 2013 by the Company, have been disclosed in the financial statements.

Textual information (7)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES
All transactions with related party undertaken during the year were in the ordinary course of business and on an arm’s length basis. The details of such transactions, are disclosed in the financial statements forming part of this Annual Report.
During the financial year under review, the Company has not entered into any contracts or arrangements with related parties falling within the scope of Section 188 of the Companies Act, 2013 that require disclosure in Form AOC-2. Accordingly, the disclosure of particulars of contracts or arrangements with related parties under Section 134(3)(h) of the Companies Act, 2013 is not applicable.

Textual information (8)

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

EXTRACT OF ANNUAL RETURN

The Company does not have a website; accordingly, the requirement of providing the web address for uploading the Annual Return is not applicable.

Textual information (9)

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

RISK MANAGEMENT

The Company has a Risk Management Framework in place to identify, assess, and mitigate business risks and opportunities. This framework promotes transparency, minimizes adverse impacts on business objectives, and supports strategic decision-making.

The Board oversees the overall implementation and effectiveness of risk management policies, which are regularly reviewed and updated to reflect changes in business activities and market conditions.

Textual information (10)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135 of Companies Act, 2013 are not applicable to the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL SUMMARY AND HIGHLIGHTS

The Company recorded a net loss of INR 2.82 Mn. for the financial year ended March 31, 2025, compared to a net profit of INR 1.55 Mn. in the previous year, primarily due to higher expenses.

Textual information (12)

Disclosure of change in nature of business [Text Block]

CHANGE IN NATURE OF BUSINESS

T he Company was originally incorporated on March 21, 2018 with primary objectives of carrying on the financing business and providing any financial transaction as may be contemporaneously carried out by entities in the financial sector.

During the year under review, the Company altered its Memorandum of Association by substituting entire main object clause. Pursuant to this change, the Company has changed its business objectives to include:

Establishing, operating and managing hotels, resorts, guest houses, and service apartments;

Engaging in allied activities such as event management, catering, travel-related services and other hospitality service; and

Participating in real estate development and management projects to support the growth and expansion of its hospitality operations.

Textual information (13)

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

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Board is in the compliance with applicable provisions of the Companies Act, 2013, read with rules made thereunder.

As on March 31, 2025, the Board of Directors comprise of following 3 (three) directors:

Mr. Rakesh Kumar- Director
Mr. Vinod Sood- Director
Mr. Saurav Agarwal- Director

During the year under review, the following changes took place in the composition of the Board of Directors:

Mr. Saurav Agarwal (DIN: 7203452) was appointed as an Additional Directors of the Company w.e.f. December 30, 2024;

Mr. Anuj Tejpal (DIN: 09645285) resigned as Directors of the Company w.e.f. December 30, 2024.

Except as stated above, there is no other change in the office of Board of Director during the year under review.

Further, during the year under review, the Company was not required to appoint any Key Managerial Personnel, in accordance with the provisions of the Companies Act, 2013.

Textual information (14)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31, 2025. Further, no company or body corporate became or ceased to be a subsidiary, associate, or joint venture of the Company during the financial year ended March 31, 2025.

STATEMENT CONTAINING THE SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31, 2025. Accordingly, the requirement to prepare consolidated financial statements and to furnish a statement in Form AOC-1 pursuant to Section 129(3) of the Companies Act, 2013, is not applicable for the financial year ended March 31, 2025.

Textual information (15)

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

DEPOSITS

During year under review, your Company has neither invited nor accepted any deposits from the public/member in terms of Chapter V of the Companies Act, 2013.

Further, the Company does not hold any deposits as on date of this Board Report, whether pertaining to the year under review or any previous year. Accordingly, the disclosure requirements relating to details of deposits which are not in compliance with the provisions of Chapter V of the Act are not applicable.

Textual information (16)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

DEPOSITS

During year under review, your Company has neither invited nor accepted any deposits from the public/member in terms of Chapter V of the Companies Act, 2013.

Further, the Company does not hold any deposits as on date of this Board Report, whether pertaining to the year under review or any previous year. Accordingly, the disclosure requirements relating to details of deposits which are not in compliance with the provisions of Chapter V of the Act are not applicable.

Textual information (17)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COM PANY'S OPERATIONS IN FUTURE

Except as stated above, there are no significant and material orders passed by the regulators or courts or tribunals which may materially adversely impact the going concern and operations of the Company during the year under review.

Textual information (18)

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

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were evaluated and tested and no reportable material weakness in the design or operation was observed.

Textual information (19)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Board is in the compliance with applicable provisions of the Companies Act, 2013, read with rules made thereunder.

As on March 31, 2025, the Board of Directors comprise of following 3 (three) directors:

Mr. Rakesh Kumar- Director
Mr. Vinod Sood- Director
Mr. Saurav Agarwal- Director

During the year under review, the following changes took place in the composition of the Board of Directors:

Mr. Saurav Agarwal (DIN: 7203452) was appointed as an Additional Directors of the Company w.e.f. December 30, 2024;

Mr. Anuj Tejpal (DIN: 09645285) resigned as Directors of the Company w.e.f. December 30, 2024.

Except as stated above, there is no other change in the office of Board of Director during the year under review.

Further, during the year under review, the Company was not required to appoint any Key Managerial Personnel, in accordance with the provisions of the Companies Act, 2013.

[700500] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	RAKESH KUMAR	S A U R A V AGARWAL
Designation of director	Director	Additional Director
Director identification number of director	03450221	07203452
Date of signing of financial statements by director	30/06/2025	30/06/2025

[700400] Disclosures - Auditors report

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 Millions of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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		Textual information (20) [See below]
Disclosure in auditors report relating to inventories		Textual information (21) [See below]
Disclosure in auditors report relating to loans	Textual information (22) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (23) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (24) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (25) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (27) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (28) [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	Textual information (29) [See below]	
Disclosure in auditors report relating to managerial remuneration		Not Applicable
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence reporting under clause 3 (xii)(a), (b) and (c) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (31) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (32) [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 register under Section 45-IA of the Reserve Bank of India Act, 1934, hence clause 3(xvi)(a), (b), (c) and (d) is not applicable to the Company.

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Prasad Kumar & Co.
Name of auditor signing report	Shalu Jalan
Firms registration number of audit firm	008816C
Membership number of auditor	516480
Address of auditors	Plot No. 359, Sector-28,
Permanent account number of auditor or auditor's firm	XX-XX-XX-963F
SRN of form ADT-1	N04880472
Date of signing audit report by auditors	30/06/2025
Date of signing of balance sheet by auditors	30/06/2025

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

	01/04/2024 to 31/03/2025
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (33) [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 (20)

Disclosure in auditors report relating to fixed assets

In respect of the Company’s property, plant and equipment and intangible assets: - (a) According to the information and explanations given to us, we report that the Company does not own any Property, plant and equipment or any Intangible assets, therefore, Para 3(i)(a), (b), (c) and (d) of the Order is not applicable to the Company. (e) There is no proceeding initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Textual information (21)

Disclosure in auditors report relating to inventories

(a) The Company’s business does not require maintenance of inventories and, accordingly, the requirements under paragraph 3(ii)(a) of the Order are not applicable to the Company. (b) According to the information and explanations given to us, we report that the Company has not been sanctioned working capital limits. Hence, Para 3(ii)(b) of the Order is not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to loans

(a)During the year the company has not made investments in, provided any guarantee or security to companies, firms, LLPs, or any other parties. (i) During the year the Company has provided loans as follows – Loan (INR Million) Aggregate amount of granted/provided during the year My Preferred Transformation and Hospitality Private Limited 22.50 Balance outstanding as at balance sheet date in respect of above My Preferred Transformation and Hospitality Private Limited 23.01 (b) In our opinion, the terms and conditions of the grant of loan, during the year, are prima facie, not prejudicial to the Company’s interest. (c) In respect of loans and advances in the nature of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated. (d) In our opinion and according to the information and explanations given to us, there are no amounts of loans and advances in the nature of loans granted to companies and any other parties which are overdue for more than ninety days. (e)The Company has not renewed, extended or fresh loan has been granted by the company to settle the over dues of existing loans given to the same parties. (f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies and any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

Textual information (23)

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

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

Textual information (24)

Disclosure in auditors report relating to deposits accepted

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has not prescribed the maintenance of cost records under Section 148 of the Act for any of the services rendered by the Company. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to statutory dues [Text Block]

According to the information and explanations given to us, in respect of statutory dues:
In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues applicable to it with the appropriate authorities.

There are no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

According to the records of the Company, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.

Textual information (27)

Disclosure in auditors report relating to default in repayment of financial dues

(a) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has no outstanding loan as at the balance sheet date. (b) According to the information and explanation given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

Textual information (28)

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. Accordingly, the reporting under Clause 3(x)(a) of the Order are not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

(a) No fraud by the Company or on the Company has been noticed or reported during the year. (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) During the course of the examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us and as represented to us by the management, no whistle blower complaints have been received during the year by the Company. Accordingly, the reporting under Clause 3(xi)(c) of the Order are not applicable to the Company.

Textual information (30)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanation and records made available by the company, the Company has complied with the provision of Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards

Textual information (31)

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

According to the information and explanation give to us, company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures. Accordingly, reporting under Clause 3(x)(b) of the Order are not applicable to the Company.

Textual information (32)

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

In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, reporting under Clause 3(xv) of the Order are not applicable.

Textual information (33)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

To the Members of Sunday Proptech Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sunday Proptech Limited (“the Company”), which comprise the Balance Sheet as at March 31 2025, the Statement of Profit and Loss and the Cash Flow Statement for the period beginning April 1, 2024 to March 31, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, 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 (SAs) issued by the Institute of Chartered Accountants of India (“ICAI”) . Our responsibilities under those Standards are further described in the ‘Auditor’s Responsibilities for the Audit of the Financial Statements’ section of our report. We are independent of the Firm in accordance with the ‘Code of Ethics’ issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management for the Financial Statements

The Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Firm or to cease operations, or has no realistic alternative but to do so.
The Directors of the Company are also responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities 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.
Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor’s Report) Order, 2016 (“the Order”), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in “Annexure I” a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143(3) of the Act, we report that:

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.
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
The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors,

none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer our separate Report in “Annexure 2” to this report.
With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company does not have any pending litigations which would impact its financial position
The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

_____
per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 25516480BMKTCQ8054
Place of Signature: Gurgaon
Date: 30/06/2025

Annexure “1” to the Independent Auditor’s Report
(Referred to in paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the members of Sunday Proptech Limited of even date)

Report on the matters specified in paragraph 3 of the Companies (Auditor’s Report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 (“the Act”)

In respect of the Company’s property, plant and equipment and intangible assets: -
(a) According to the information and explanations given to us, we report that the Company does not own any Property, plant and equipment or any Intangible assets, therefore, Para 3(i)(a), (b), (c) and (d) of the Order is not applicable to the Company.
(e) There is no proceeding initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
(a) The Company’s business does not require maintenance of inventories and, accordingly, the requirements under paragraph 3(ii)(a) of the Order are not applicable to the Company.
(b) According to the information and explanations given to us, we report that the Company has not been sanctioned working capital limits. Hence, Para 3(ii)(b) of the Order is not applicable to the Company.

(a)During the year the company has not made investments in, provided any guarantee or security to companies, firms, LLPs, or any other parties .
During the year the Company has provided loans as follows –

	Loan (INR Million)
Aggregate amount of granted/provided during the year	
My Preferred Transformation and Hospitality Private Limited	22.50
Balance outstanding as at balance sheet date in respect of above	
My Preferred Transformation and Hospitality Private Limited	23.01

In our opinion, the terms and conditions of the grant of loan, during the year, are prima facie, not prejudicial to the Company's interest.
(c) In respect of loans and advances in the nature of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated.
(d) In our opinion and according to the information and explanations given to us, there are no amounts of loans and advances in the nature of loans granted to companies and any other parties which are overdue for more than ninety days.
(e)The Company has not renewed, extended or fresh loan has been granted by the company to settle the over dues of existing loans given to the same parties.
(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies and any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
The Central Government has not prescribed the maintenance of cost records under Section 148 of the Act for any of the services rendered by the Company. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.
According to the information and explanations given to us, in respect of statutory dues:
In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues applicable to it with the appropriate authorities.

There are no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

According to the records of the Company, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.
According to the information and explanation given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
(a) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has no outstanding loan as at the balance sheet date.
(b) According to the information and explanation given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
(c) The company has not raised any term loan during the year.
(d) On an overall examination of the financial statements of the Company, the Company has not raised any long-term funds.
(e) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that 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) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.
(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under Clause 3(x)(a) of the Order are not applicable to the Company.

(b) According to the information and explanation give to us, company has not made any preferential allotment or private placement of shares

or fully or partly convertible debentures. Accordingly, reporting under Clause 3(x)(b) of the Order are not applicable to the Company.
(a) No fraud by the Company or on the Company has been noticed or reported during the year.
(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(c) During the course of the examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us and as represented to us by the management, no whistle blower complaints have been received during the year by the Company. Accordingly, the reporting under Clause 3(xi)(c) of the Order are not applicable to the Company.
The Company is not a Nidhi Company and hence reporting under clause 3 (xii)(a), (b) and (c) of the Order is not applicable to the Company.
According to the information and explanation and records made available by the company, the Company has complied with the provision of Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards
(a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) and (b) of the Order is not applicable to the Company.
In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, reporting under Clause 3(xv) of the Order are not applicable.
(a) The Company is not required to register under Section 45-IA of the Reserve Bank of India Act, 1934, hence clause 3(xvi)(a), (b), (c) and (d) is not applicable to the Company.
The Company has incurred cash losses of amounting INR 2.82 Mn and 0.06 Mn respectively during the financial year and in the immediately preceding financial year.
There is change in the statutory auditors of the Company during the year.
According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation 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, 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.

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According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the reporting under paragraph (xx)(a) and (xx)(b) of the Order are not applicable to the Company.

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

_____

per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 25516480BMKTCQ8054
Place of Signature: Gurgaon
Date: 30/06/2025

[700700] Disclosures - Secretarial audit report

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

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	0	0	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	0.07	(A) 0.01	
Total non-current assets	0.07	0.01	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	23.9	
Trade receivables, current	0	0	
Cash and cash equivalents	2.43	0.31	
Loans, current	0	0	
Other current financial assets	23.02	0	
Total current financial assets	25.45	24.21	
Other current assets	0.01	0	
Total current assets	25.46	24.21	
Total assets	25.53	24.22	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	20	20	20
Other equity	0.86	3.68	
Total equity attributable to owners of parent	20.86	23.68	
Non controlling interest	0	0	
Total equity	20.86	23.68	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	4.64	0.53	
Total current financial liabilities	4.64	0.53	
Other current liabilities	0.03	0.01	
Provisions, current	0	0	
Total current liabilities	4.67	0.54	
Total liabilities	4.67	0.54	
Total equity and liabilities	25.53	24.22	

Footnotes

(A) Non-current tax assets (net)

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77	[INR/shares] -0.14	[INR/shares] 0.77
Total basic earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77	[INR/shares] -0.14	[INR/shares] 0.77
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77	[INR/shares] -0.14	[INR/shares] 0.77
Total diluted earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77	[INR/shares] -0.14	[INR/shares] 0.77

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	1.84	1.61
Total income	1.84	1.61
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	0	0
Other expenses	4.66	0.06
Total expenses	4.66	0.06
Profit before exceptional items and tax	-2.82	1.55
Total profit before tax	-2.82	1.55
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-2.82	1.55
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-2.82	1.55
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		

Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-2.82	1.55
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-2.82	1.55
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77
Total basic earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77
Total diluted earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

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

Components of equity [Axis]	**Equity [Member]**			**Equity attributable to the equity holders of the parent [Member]**
	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**	**31/03/2023**	**01/04/2024 to 31/03/2025**
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2.82	1.55		-2.82
Total comprehensive income	-2.82	1.55		-2.82
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-2.82	1.55		-2.82
Other equity at end of period	0.86	3.68	2.13	0.86

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1.55		-2.82	1.55
Total comprehensive income	1.55		-2.82	1.55
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	1.55		-2.82	1.55
Other equity at end of period	3.68	2.13	0.86	3.68

Statement of changes in equity [Table] **..(3)**

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2.82	1.55	
Total comprehensive income		-2.82	1.55	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-2.82	1.55	
Other equity at end of period	2.13	0.86	3.68	2.13

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-2.82	1.55	
Total comprehensive income	-2.82	1.55	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-2.82	1.55	
Other equity at end of period	0.86	3.68	2.13

[320000] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	No	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-2.82	1.55	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	-0.01	0	
Adjustments for other financial assets, current	-23.03	0	
Adjustments for increase (decrease) in trade payables, current	4.11	0	
Adjustments for increase (decrease) in other current liabilities	0.03	0.01	
Adjustments for interest income	0.57	0	
Adjustments for fair value losses (gains)	0	(A) -1.62	
Total adjustments for reconcile profit (loss)	-19.47	-1.61	
Net cash flows from (used in) operations	-22.29	-0.06	
Income taxes paid (refund)	0.06	0	
Net cash flows from (used in) operating activities	-22.35	-0.06	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	23.9	0	
Interest received	0.57	0	
Net cash flows from (used in) investing activities	24.47	0	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2.12	-0.06	
Net increase (decrease) in cash and cash equivalents	2.12	-0.06	
Cash and cash equivalents cash flow statement at end of period	2.43	0.31	0.37

Footnotes

(A) Fair value gain on financial instruments at fair value through profit or loss : -1.61

[610100] Notes - List of accounting policies

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]

Textual information (34)

Disclosure of significant accounting policies [Text Block]

Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)

Notes to Financial Statements for the year ended 31 March 2025

(Amount in Indian Rupees Millions, unless stated otherwise)

Corporate information

Sunday Proptech Limited ('the Company') is a unlisted public limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013, with its registered office situated at 44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, Central Delhi, Delhi, India, 110001.

The Company has converted from Private Limited company to Public Limited Company, pursuant to special resolution passed in the extra-ordinary general meeting (EGOM) of the shareholders of the Company held on 2 December 2024, and consequently the name of the Company has changed to Sunday Proptech Limited pursuant to a fresh certificate of incorporation by the Registrar of the Companies on 23 January 2025.

1 Basis of preparation

a Statement of compliance

These standalone financial statements ('financial statements') have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Company's Board of Directors on 30th June, 2025.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial statements' and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Details of the Company's accounting policies are included in Note 2.

b Functional and presentation currency

These Separate financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

c Basis of measurement

The Separate financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative instruments) – Refer accounting policy regarding financial instrument)	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

d Use of estimates and judgements

The preparation of financial statements requires

management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses of the period and assets and liabilities. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognised prospectively in future periods.

2 Significant accounting policy

A Current/Non-current classification

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

Assets

An asset is classified as current when:

i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii. it is expected to be realised within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

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

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

i. it is expected to be settled in the Company's normal operating cycle;

ii. it is due to be settled within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B Financial instruments

i. Recognition and initial measurement

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

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

· Amortised cost

· FVOCI – debt investment;

· FVOCI – equity investment; or

· FVTPL

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

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

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

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

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss

	on derecognition is recognised in profit or loss.	
Debt investments at FVOCI		These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI		These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.
Financial liabilities: Classification, subsequent measurement and gains and losses		
Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.		

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts

and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C Revenue Recognition

Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

D Foreign currency transactions

Initial Recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion: Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of transaction.

Exchange Differences: Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise.

E Taxes on income

Income tax expense comprises current tax as per Income Tax Act, 1961 and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimates of the tax amount expected to be paid or received after considering the uncertainity, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date.

'Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation

or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of earning sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet

date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized.

F Earnings Per Share

'Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period.

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

G Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

H Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date.

These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

I Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Textual information (35)

Disclosure of significant accounting policies [Text Block]

Corporate information

OYO Financial And Technology Services Private Limited (the Company) is a private limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013.

1. Basis of preparation

a. Statement of compliance

These standalone financial statements (financial statements) have been prepared to comply in all material respects with the Indian Accounting Standard (IndAs) as notified by the Ministry of Corporate Affairs (MCA) under section 133 of the Companies Act, 2013 (Act), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Companys Board of Directors on July 8, 2024.

The financial statements are based on the classification provisions contained in Ind AS 1, Presentation of Financial statements and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Details of the Companys accounting policies are included in Note 2.

b. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees (INR), which is also the Companys functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

c. Basis of measurement

The Separate financial statements have been prepared on the historical cost basis except for the following items:

Items Measurement basis

Certain financial assets and liabilities (including derivative instruments) Refer accounting policy regarding financial instrument)Fair Value/ Amortised cost

Net defined benefit (asset)/ liabilityFair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

d. Use of estimates and judgements

The preparation of financial statements requires management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses of the period and assets and liabilities. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognised prospectively in future periods.

2. Significant accounting policy

A. Current/Non-current classification

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

Assets

An asset is classified as current when:

i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii. it is expected to be realised within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

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

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

i. it is expected to be settled in the Company's normal operating cycle;

ii. it is due to be settled within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Financial instruments

i. Recognition and initial measurement

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

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

· Amortised cost

· FVOCI debt investment;

· FVOCI equity investment; or

· FVTPL

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

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

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

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

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investments fair value in OCI (designated as FVOCI equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPLThese assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial assets at amortised costThese assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Debt investments at FVOCIThese assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCIThese assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C. Revenue Recognition

"Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in

other income in the statement of profit and loss."

D. Foreign currency transactions

Initial Recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion: Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of transaction.

Exchange Differences: Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise.

E. Taxes on income

"Income tax expense comprises current tax as per Income Tax Act, 1961 and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimates of the tax amount expected to be paid or received after considering the uncertainity, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. "

'Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of earning sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized.

F. Earnings Per Share

'Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period.

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

G. Cash and cash equivalents

"Cash and cash equivalent in the balance sheet comprise cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

H. Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

I. Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

[610200] Notes - Corporate information and statement of IndAs compliance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]

Textual information (36)

Statement of Ind AS compliance [Text Block]

Statement of compliance

These standalone financial statements (‘financial statements’) have been prepared to comply in all material respects with the Indian Accounting Standard (‘IndAs’) as notified by the Ministry of Corporate Affairs (‘MCA’) under section 133 of the Companies Act, 2013 (‘Act’), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Company’s Board of Directors on 30th June, 2025.

The financial statements are based on the classification provisions contained in Ind AS 1, ‘Presentation of Financial statements’ and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Textual information (37)

Statement of Ind AS compliance [Text Block]

These standalone financial statements (financial statements) have been prepared to comply in all material respects with the Indian Accounting Standard (IndAs) as notified by the Ministry of Corporate Affairs (MCA) under section 133 of the Companies Act, 2013 (Act), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Companys Board of Directors on 8 july 2024

The financial statements are based on the classification provisions contained in Ind AS 1, Presentation of Financial statements and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Details of the Companys accounting policies are included in Note 2.

Textual information (38)

Disclosure of significant accounting policies [Text Block]

Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)

Notes to Financial Statements for the year ended 31 March 2025

(Amount in Indian Rupees Millions, unless stated otherwise)

Corporate information

Sunday Proptech Limited ('the Company') is a unlisted public limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013, with its registered office situated at 44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, Central Delhi, Delhi, India, 110001.

The Company has converted from Private Limited company to Public Limited Company, pursuant to special resolution passed in the extra-ordinary general meeting (EGOM) of the shareholders of the Company held on 2 December 2024, and consequently the name of the Company has changed to Sunday Proptech Limited pursuant to a fresh certificate of incorporation by the Registrar of the Companies on 23 January 2025.

1 Basis of preparation

a Statement of compliance

These standalone financial statements ('financial statements') have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Company's Board of Directors on 30th June, 2025.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial statements' and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Details of the Company's accounting policies are included in Note 2.

b Functional and presentation currency

These Separate financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

c Basis of measurement

The Separate financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative instruments) – Refer accounting policy regarding financial instrument)	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

d Use of estimates and judgements

The preparation of financial statements requires

management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses of the period and assets and liabilities. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognised prospectively in future periods.

2 Significant accounting policy

A Current/Non-current classification

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

Assets

An asset is classified as current when:

i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii. it is expected to be realised within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

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

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

i. it is expected to be settled in the Company's normal operating cycle;

ii. it is due to be settled within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B Financial instruments

i. Recognition and initial measurement

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

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

· Amortised cost

· FVOCI – debt investment;

· FVOCI – equity investment; or

· FVTPL

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

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

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

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

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss

	on derecognition is recognised in profit or loss.	
Debt investments at FVOCI		These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI		These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.
Financial liabilities: Classification, subsequent measurement and gains and losses		
Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.		

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts

and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C Revenue Recognition

Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

D Foreign currency transactions

Initial Recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion: Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of transaction.

Exchange Differences: Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise.

E Taxes on income

Income tax expense comprises current tax as per Income Tax Act, 1961 and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimates of the tax amount expected to be paid or received after considering the uncertainity, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date.

'Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation

or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of earning sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet

date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized.

F Earnings Per Share

'Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period.

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

G Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

H Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date.

These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

I Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Textual information (39)

Disclosure of significant accounting policies [Text Block]

Corporate information

OYO Financial And Technology Services Private Limited (the Company) is a private limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013.

1. Basis of preparation

a. Statement of compliance

These standalone financial statements (financial statements) have been prepared to comply in all material respects with the Indian Accounting Standard (IndAs) as notified by the Ministry of Corporate Affairs (MCA) under section 133 of the Companies Act, 2013 (Act), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The separate financial statements are approved for issue by the Companys Board of Directors on July 8, 2024.

The financial statements are based on the classification provisions contained in Ind AS 1, Presentation of Financial statements and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required.

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise.

Details of the Companys accounting policies are included in Note 2.

b. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees (INR), which is also the Companys functional currency. All amounts have been rounded-off to the nearest millions, unless otherwise indicated.

c. Basis of measurement

The Separate financial statements have been prepared on the historical cost basis except for the following items:

Items Measurement basis

Certain financial assets and liabilities (including derivative instruments) Refer accounting policy regarding financial instrument)Fair Value/ Amortised cost

Net defined benefit (asset)/ liabilityFair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

d. Use of estimates and judgements

The preparation of financial statements requires management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses of the period and assets and liabilities. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognised prospectively in future periods.

2. Significant accounting policy

A. Current/Non-current classification

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

Assets

An asset is classified as current when:

i. It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii. it is expected to be realised within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

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

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

i. it is expected to be settled in the Company's normal operating cycle;

ii. it is due to be settled within twelve months from the reporting date;

iii. it is held primarily for the purposes of being traded; or

iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Financial instruments

i. Recognition and initial measurement

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

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

· Amortised cost

· FVOCI debt investment;

· FVOCI equity investment; or

· FVTPL

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

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

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

· the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

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

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investments fair value in OCI (designated as FVOCI equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPLThese assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial assets at amortised costThese assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Debt investments at FVOCIThese assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCIThese assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

C. Revenue Recognition

"Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in

other income in the statement of profit and loss."

D. Foreign currency transactions

Initial Recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion: Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of transaction.

Exchange Differences: Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise.

E. Taxes on income

"Income tax expense comprises current tax as per Income Tax Act, 1961 and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimates of the tax amount expected to be paid or received after considering the uncertainity, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. "

'Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of earning sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized.

F. Earnings Per Share

'Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period.

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

G. Cash and cash equivalents

"Cash and cash equivalent in the balance sheet comprise cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

H. Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

I. Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Property, plant and equipment at end of period	0	0

[612100] Notes - Impairment of assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	**Company other intangible assets [Member]**	
Sub classes of other 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]**	
	31/03/2025	**31/03/2024**
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments

Disclosure of financial assets [Table] **..(1)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	23.9	0	23.9
Description of other financial assets at fair value class				

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	0	23.9
Description of other financial assets at fair value class	Investment in Mutual funds	Investment in Mutual funds

Disclosure of financial liabilities [Table] **..(1)**

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	4.64	0.53	4.64	0.53

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

Details of current investments [Table] **..(1)**

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

Classification of current investments [Axis]	1	
	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Current investments	0	23.9
Basis of valuation of current investments	Investment at fair value through profit and loss	Investment at fair value through profit and loss
Name of body corporate in whom investment has been made	HDFC Liquid Fund	HDFC Liquid Fund
Number of shares of current investment made in body corporate	[shares] 0	[shares] 5,039

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

	31/03/2025	**31/03/2024**
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	23.9
Market value of quoted current investments	0	23.9
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-22.35	-0.06
Net cash flows from (used in) operating activities	-22.35	-0.06
Net cash flows from (used in) investing activities, continuing operations	24.47	0
Net cash flows from (used in) investing activities	24.47	0
Net cash flows from (used in) financing activities	0	0

[400100] Notes - Equity share capital

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

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 10,00,00,000	[shares] 20,00,000		[shares] 10,00,00,000
Value of shares authorised	100	20		100
Number of shares issued	[shares] 2,00,00,000	[shares] 20,00,000		[shares] 2,00,00,000
Value of shares issued	20	20		20
Number of shares subscribed and fully paid	[shares] 2,00,00,000	[shares] 20,00,000		[shares] 2,00,00,000
Value of shares subscribed and fully paid	20	20		20
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,00,00,000	[shares] 20,00,000		[shares] 2,00,00,000
Total value of shares subscribed	20	20		20
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,00,00,000	[shares] 20,00,000		[shares] 2,00,00,000
Value of shares called	20	20		20
Value of shares paid-up	20	20		20
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 1,80,00,000	[shares] 0		[shares] 1,80,00,000
Total aggregate number of shares issued during period	[shares] 1,80,00,000	[shares] 0		[shares] 1,80,00,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,80,00,000	[shares] 0		[shares] 1,80,00,000
Number of shares outstanding at end of period	[shares] 2,00,00,000	[shares] 20,00,000	[shares] 20,00,000	[shares] 2,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	20	20	20	20
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 19,99,999		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 19,99,999		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 20,00,000	
Value of shares authorised	20	
Number of shares issued	[shares] 20,00,000	
Value of shares issued	20	
Number of shares subscribed and fully paid	[shares] 20,00,000	
Value of shares subscribed and fully paid	20	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 20,00,000	
Total value of shares subscribed	20	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 20,00,000	
Value of shares called	20	
Value of shares paid-up	20	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 10	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	

Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	20	20
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] 19,99,999	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 19,99,999	
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]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

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

Classes of equity share capital [Axis]	**Equity shares 1 [Member]**			
Name of shareholder [Axis]	**Name of shareholder [Member]**		**Shareholder 1 [Member]**	
	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**	**01/04/2024 to 31/03/2025**	**01/04/2023 to 31/03/2024**
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			ORAVEL STAYS LIMITED	ORAVEL STAYS LIMITED
CIN of shareholder			U63090GJ2012PLC107088	U63090GJ2012PLC107088
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 1,99,99,990	[shares] 19,99,999
Percentage of shareholding in company			99.99%	99.99%

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

	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[612700] Notes - Income taxes

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Other current liabilities, others [Table] **..(1)**

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

Other current liabilities, others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.03	0.01
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities
Other current liabilities, others	0.03	0.01

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	0.01	0
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balances with statutory/government authorities	Balances with statutory/government authorities
Other current assets, others	0.01	0

Other current financial assets others [Table] **..(1)**

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

Other current financial assets others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	23.01	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Loan given to related parties - Unsecured considered good	Loan given to related parties - Unsecured considered good
Other current financial assets others	23.01	0

Details of advances [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advance tax [Member]		Advance income tax paid [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.07	0.01	0.07	0.01
Nature of other advance			Advance income tax (net of provision for tax)	Advance income tax (net of provision for tax)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table] **..(1)**

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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

	31/03/2025	31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Advances, non-current	0.07	0.01
Total other non-current assets	0.07	(A) 0.01
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2.43	(B) 0.31
Total balance with banks	2.43	0.31
Cash on hand	0	0
Total cash and cash equivalents	2.43	0.31
Total cash and bank balances	2.43	0.31
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 12 months maturity	0	0
Security deposits	0.01	0
Total other current financial assets	23.02	0
Total other current assets	0.01	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	0.03	0.01

Footnotes

(A) Non-current tax assets (net)

(B) Balances in current accounts

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	20.86	23.68	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	

Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	27.73	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]

Textual information (40)

Disclosure of revenue [Text Block]

Revenue Recognition

Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

Textual information (41)

Disclosure of revenue [Text Block]

Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard. Revenue from interest income is recognized in accordance with time proportion basis.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

[612400] Notes - Service concession arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	As per Accounting Policy	/> As per Accounting Policy
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] 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 Millions of INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	VINOD SOOD	RAKESH KUMAR	SAURAV AGARWAL
Director identification number of key managerial personnel or director	00017525	03450221	07203452
Date of birth of key managerial personnel or director	15/07/1962	23/12/1979	21/01/1987
Designation of key managerial personnel or director	Director	Director	Additional Director
Qualification of key managerial personnel or director	Graduate	Chartered accountant	B. Com & Chartered accountant
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
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	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	1.84	(A) 1.61
Total other non-operating income	1.84	1.61
Total other income	1.84	1.61
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Total contribution to provident and other funds	0	0
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Total depreciation, depletion and amortisation expense	0	0
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]		
Other cess taxes	0.02	0
Total rates and taxes excluding taxes on income	0.02	0
Legal professional charges	4.59	0
Directors sitting fees	0	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.05	0.06
Total payments to auditor	0.05	0.06
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	0	0
Total other expenses	4.66	0.06
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A) Fair value gain on financial instruments at fair value through profit or loss : 1.61

[613200] Notes - Cash flow statement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2.43	0.31	0.37
Cash and cash equivalents	2.43	0.31	
Income taxes paid (refund), classified as operating activities	0.06	0	
Total income taxes paid (refund)	0.06	0	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	27.73	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of liabilities [Table] **..(1)**

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1			1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Trade payables
Liabilities	4.64	0.53	0.53	4.64
Description of valuation techniques used in fair value measurement, liabilities				Textual information (42) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	4.11	0		4.11
Total increase (decrease) in fair value measurement, liabilities	4.11	0		4.11
Liabilities at end of period	4.64	0.53	0.53	4.64
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				NA
Nature of liabilities				Trade payables

Disclosure of fair value measurement of liabilities [Table] **..(2)**

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	1	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Trade payables	
Liabilities	0.53	0.53
Description of valuation techniques used in fair value measurement, liabilities	Textual information (43) [See below]	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Purchases, fair value measurement, liabilities	0	
Total increase (decrease) in fair value measurement, liabilities	0	
Liabilities at end of period	0.53	0.53
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	
Nature of liabilities	Trade payables	

Disclosure of fair value measurement of assets [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of assets [Axis]	**Other assets [Member]**			**Other assets 1 [Member]**
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**			**Level 1 of fair value hierarchy [Member]**
	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**	**31/03/2023**	**01/04/2024 to 31/03/2025**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	23.9	22.29	0
Nature of other assets				Investment in mutual fund
Description of valuation techniques used in fair value measurement, assets				he fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0	1.61		0
Sales, fair value measurement, assets	23.9	0		23.9
Total increase (decrease) in fair value measurement, assets	-23.9	1.61		-23.9
Assets at end of period	0	23.9	22.29	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				NA
Nature of other assets				Investment in mutual fund

Disclosure of fair value measurement of assets [Table] **..(2)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**	
Classes of assets [Axis]	**Other assets 1 [Member]**	
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**	
	01/04/2023 to 31/03/2024	**31/03/2023**
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	23.9	22.29
Nature of other assets	Investment in mutual fund	
Description of valuation techniques used in fair value measurement, assets	he fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Purchases, fair value measurement, assets	1.61	
Sales, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	1.61	
Assets at end of period	23.9	22.29
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	
Nature of other assets	Investment in mutual fund	

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

	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (42)

Description of valuation techniques used in fair value measurement, liabilities

The fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Textual information (43)

Description of valuation techniques used in fair value measurement, liabilities

The fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

[613300] Notes - Operating segments

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

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

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

Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
Related party [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ORAVEL STAYS LIMITED	ORAVEL STAYS LIMITED	OYO HOTELS AND HOMES PRIVATE LIMITED	OYO HOTELS AND HOMES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63090GJ2012PLC107088	U63090GJ2012PLC107088	U74900GJ2015PTC107035	U74900GJ2015PTC107035
Description of nature of transactions with related party	Description is mentioned along with relevent line item.	Description is mentioned along with relevent line item.	Description is mentioned along with relevent line item.	Description is mentioned along with relevent line item.
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary company	Fellow Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense			4.2	0
Other related party transactions contribution made	0.24	0	0.22	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	(A) 0.24	4.2	(B) 0.22
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Trade payable

(B) Trade payable

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

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

Categories of related parties [Axis]	**Subsidiaries [Member]**
Related party [Axis]	**3**
	01/04/2024 to 31/03/2025
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	MYPREFERRED TRANSFORMATION AND HOSPITALITY PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA
CIN of related party	U74999HR2018PTC076770
Description of nature of transactions with related party	Description is mentioned along with relevent line item.
Description of nature of related party relationship	Fellow Subsidiary company
Related party transactions [Abstract]	
Purchases of goods related party transactions	0
Other related party transactions income	0.57
Other related party transactions contribution made	22.5
Outstanding balances for related party transactions [Abstract]	
Amounts receivable related party transactions	23.01
Expense recognised during period for bad and doubtful debts for related party transaction	0

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

	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2024 to 31/03/2025	**01/04/2023 to 31/03/2024**
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0

[610500] Notes - Events after reporting period

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77
Total basic earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.14	[INR/shares] 0.77
Total diluted earnings (loss) per share	[INR/shares] -0.14	[INR/shares] 0.77
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0