

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort, Mumbai – 400 001

BSE Scrip Code: 532749

To,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G

Bandra Kurla Complex,

Bandra (East), Mumbai - 400 051

NSE Symbol: ALLCARGO

July 27, 2023

Sub: Update

Dear Sir/ Madam,

We wish to inform you that the Company is in receipt of the letter from Allcargo Terminals Limited ("ATL") informing about Newspaper Advertisement published in reference to the commencement of trading of equity shares of ATL on the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited.

We would like to inform you that this information is not related to the Allcargo Logistics Limited (the "Company"). This disclosure of information is for shareholders of ATL and we are filing this information as facilitator for disclosure of Newspaper Advertisements of ATL without any responsibility on the part of the Company and its employees.

We request you to take on your record.

Thanking you.

Yours faithfully,

For Allcargo Logistics Limited

Devanand Mojidra

Company Secretary & Compliance Officer

Encl.: a/a



July 27, 2023

То

The Company Secretary
Allcargo Logistics Limited,
6th Floor, Allcargo House, CST Road,
Kalina, Santacruz East, Mumbai 400098

Dear Sir,

Subject: Newspaper Advertisement before commencement of trading on Stock Exchange's

Ref: Pursuant to Part II Para A Point 5 of SEBI Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 as amended, before commencement of the trading the Company is required to publish newspaper advertisement.

This is to inform your that the Company had published newspaper advertisement in today's newspapers i.e. July 27, 2023 in Business Standard (English and Hindi) having nationwide circulation and Navshakti (Marathi) having wide circulation at the place where registered office is situated before commencement of trading of equity shares of the Company on the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited.

Please find enclosed herewith the aforesaid today's newspaper publications in Business Standard and Navshakti.

This is for the information of shareholders of the Company, therefore we request you to be the facilitator and intimate on behalf of us to the stock exchanges i.e. BSE & the National Stock Exchange of India Limited.

Thanking You.

Yours faithfully, For **Allcargo Terminals Limited**

Hardik Desai Company Secretary and Compliance Officer

Encl: a/a





ALLCARGO TERMINALS LIMITED

Registered & Corporate Office: 4º Floor, A Wing, Alloargo H Tel.: 022-8679 8100 | Email: investor,rolations Contact Person: Hardik Des 400098, Maharashtra, India oterminals.com

Public Announcement for the Attention of the Shareholders of the Allcargo Terminals Limited (the "Company")

STATUTORY ADVERTISEMENT ISSUED IN COMPLIANCE WITH PART - II A PARA 5 TO SEBI MASTER CIRCULAR NO. SEBIMO/CFD/POD-2 /P/CIR/ 2023/83 DATED JUNE 20, 2023 AS AMENDED ISSUED UNDER SECTION 11 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT 1992 READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY OF RULE 19(2)(B) OF THE SCRR.

FRULE 19(2)(B) OFTHE SCRR.

About the Scheme of Arrangement and Demerger:

hinten National Company Law Tibrured (NCLT) has vide an Order dated. January 08, 2822 approved the Scheme of Arrangement and Demerger characteristics of the Company of "ALL") and Africago Tibrured Law Company of "ALL" and Africago Tibrured Law Company of "ATL" and The Company of the Company from the Appointed Based of the Scheme (a. Apr.) in 2022. The effective date of the Scheme (a. Apr.) in 2022. The effective date of the Scheme (a. Apr.) in 2022. The effective date of the Scheme (a. Apr.) in 2022 the effective date of the Scheme (a. Apr.) in 2022. The effective date of the Scheme (a. Apr.) in 2022 the effective date of the Scheme (a. Apr.) and The Company of the Scheme (a. Apr.) in 2022 the effective date of the Scheme (a. Apr.) and The Company of the Company

ing pattern giving details of its promoter group shareholding, group companies to Shareholding Pattern of the Company:

to public limited w.e.f. January 10, 2022 and name was changed to Alicargo Terminals Limited.

1) Pre-Scheme Capital Structure of Our Company:

Authorized Share Capital	Amount (In ₹)					
5,00,000 Equity Shares of ₹ 2/- each	10,00,000					
Issued, Subscribed and Peid-up Capital	Amount (In ₹)					
35 Equity Shares of ₹ 2/- each	70					
Post-Scheme Capital Structure of Our Company:						
Authorized Share Capital	Amount (in ₹)					
27,50,00,000 Equity Shares of ₹ 2/- each	55,00,00,000					
Issued, Subscribed and Paid Up Capital	Amount (in ₹)					
24,56,95,524 Equity Shares of ₹ 2/- each	49,13,91,048					

Cate	Calegory of shareholder	Number of shareholders		Humber of Partly paid-up Equity Shares held	Number of shares underlying Depository Receipts	Total number of shares held	Sharsholding as a % of total number of shares (calculated as per SCRR, 1957)	Righ		foting in each curities	Number of sheres Underlying Outstanding convertible securities (including Warrents)	Sharsholding, as a % assuming full occurrence of conversion of conversion (as a percentage of diluted share capital)		Locked in	Number pledged otherwis encumb		Number of Equity Shares hold in Genetarialized form
								Number Voting i Class: Equity	Total	Total es e % of (A+B+			Number (a)	As a % of total Shares held (b)	Number (e)	As a % of total Sheres held (b)	
0)	øs	(m)	(M)	(M)	(M)	(VI) =(IV)+(V)+ (VI)	(ME) As a % of (A+B+C2)	Shares		(c)	(X)	(XI)= (VI)+(X) As a % of (A+B+C2)	(XI		(XIII	0	(2014)
	Framoter and Premoter Group	75	85		0	35	100	35	35	160	0	100	0	0	0	. 0	
9)	Public	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0	
	Man Brownedge, New Bubble					6		-	1 6		- 0		- 0	0	- 0		

eme Shareholding Pattern of the Company

Cett		Number of sharehol ders	fully peid up Equity	paid-up	Pertly of id-up sheres pulty underlying seres Depository	Total number of shares held	Sherbo Iding as a % of total number of sheres		Number of Yoting Rights held in each cless of securities		Number of shares Underlying Constanting convertible securities (including Warrents)	as a % assuming full conversion of convertible securities (as a	Number of Locked in shares		Number pledged otherwis encumb		Number of Equity Shares held in demainfalized form
						3	(celcu leted as per	Number of	Voting Rights	Total es		percentage of diluted share	Number (s)	As a % of total	Number (a)	As a %	
							SCRR, 1957)	Class: Equity Shares	Total	(A+8+ C)		capital)	***	Steres held (b)	Shares		
0	(4)	(m)	64)	M	(vs)	(VI) =(N)+(V)+ (VII)	(VIII) As a % of (A-B-C2)	(DC)	(4)	(XI)= (VII)=(X) As 6 % of (A+B+C2)	(XII)	cont	(XIV)	n	(11)	(14)	øq
(A)	Promoter and Promoter Group	5	17,17,86,209	- 0		17,17,86,209	89.92	17,17,81,209	17,17,86,209	69.92	0	69.92	. 0	0	0	- 4	17,17,88,209
(0)	Public	73,009	7,39,09,315	- 0	. 0	7,39,09,315	30.08	7,39,09,315	7,39,08,315	30.08	0	30.08	0	0	0		7,39,09,316
(C)	Non Promoter- Non Public	0		0	- 6	0	0	0	0	0	0	0	. 0	0	0		0
(CI)	Shares underlying DAs	. 0	4	. 0		0	0	. 0	0	0	0		. 0	0	0	- 0	0
(C2)	Shares held by Employee Trusts	. 0		. 0		0	0		0	0	0		0	0	0		0
100	Total	73,014	24,55,56,524	. 4		24,56,95,524	100.00	24,55,95,524	24,56,95,524	103.03	0	100.00		0	0		24,56,95,524

II) Shareholding of the Promoters and Promoters Group

Sr. No	Name of Shareholders		% of the total Equity Share Capital
A	Promoter		
1.	Allcargo Logistics Limited	5	14.29
2	Mr Adarsh Hegde (Nominee of Alicargo Logistics Limited)	5	14.29
3.	Mr Shashi Kiran Janardhan Shetty(Nominee of Alicargo Logistics Limited)	5	14.29
4.	Mr Ravi Jakhar(Nominee of Alicargo Logistics Limited)	5	14.29
5.	Mr Jatin Chokshi(Nominee of Alicergo Logistics Limited)	5	14.25
£.	Mr Suresh Kumar Ramiah (Nominee of Alloargo Logistics Limited)	5	14.25
7.	Mr Deepal Shah(Nominee of Alicargo Logistics Limited)	5	14.25
_	Total (A)	35	100,00
B	Promoter Group	0	
	Total (B)	0	
Tat	lai (A+B)	35	100.00

Sr No	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
A	Promoter		1 5
1.	Mr Shashi Kiran Janardhan Shetty	15,22,41,341	61.96
2	Mrs Arethi Shetty	73,51,353	2.99
3	Mr Adarsh Sudhakar Hegde	45,45,500	1.85
_	Total (A)	16,41,38,194	66.81
B	Promoter Group	0.0000000	
1.	Ms Priya Adensh Hegde	1,92,000	0.08
2	Mr Shashi Kiran Janardhan Shetty (A Trustee of Shioka Shetty Trust)	74,56,015	3.03
	Total (B)	78,48,015	3.11
To	ai (A+B)	17,17,86,209	69.92

reholding Pattern of Group Com

"Group Companies" on page 77 of the information Memorandur For details of Group Companies, please refer to the sector Details of Ten Largest Shareholders of the Comp

Sr. No.	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
1.	Mr Shashi Kiran Janardhan Shetty	15,22,41,341	61.96
2.	Mr Shashi Kiran Janarchan Shetty (A Trustee of Shloka Shetty Trust)*	74,56,015	3.03
3.	Mrs Arathi Shetty	73,51,358	2.99
4.	Acadia Partners, LP	55,11,300	2.24
5,	Acadia Conservation Fund LP	45,51,300	1.85
6.	Mr Adarsh Sudhakar Hegde	45,45,500	1.85
7.	Acada Institutional Partners, LP	35,91,300	1.46
8.	Mr Mukul Mahavir Agrawal	33,00,000	1.34
9.	Tata Mutual Fund - Tata Small Cap Fund	32,00,000	1.30
10.	Abakkus Growth Fund-2	19,55,392	0.80
	Total	19,37,03,501	76.6

Details of Promoters of the Compa

shi Kiren Janardhan Shelly, Mrs Arathi Shelly and Mr Adarsh Sudhakar Heode

Mr Shashi Kiran Janardhan Shetty (DIN: 00012754)

are cream near veneze and the properties of the

each ceiving airder of its own.

Spanisheding 10% pickub acquisitions in less than a discade, Shashi Nora, Janurdhan Shathy selb a brilliam exemple of benefiting from their provers advantage, wherein he saw the limitable strength and bright future the codor holds in indice and globally.

Harmade hindoury in 2005-56, when he sociation of Belgium-based ECU-LINE, the world's second larged NVOCC player, channed for the world as in revenues were and world strength and of Strength Logistics.

He richals Balandar of Commission degree

White State Manager Logistics.

He richals Balandar of Commission degree

White State Manager Logistics.

Chooke, Saworn (Weld), Mumbel — 00050, Maharadhira.

Mrs Arathi Shetty (DIN: 00188374)

Again Shelyhes been on the Board of Alizango Logistics Limited since its incorporation. She has an experience of our 19 years in the business of logistics. Area's Shelly specifieds the sustainability initiatives of Alizango under the Area's parameters. She is responsible for divising policies and clientlying projects as part the 6 key loous areas of the division. he has been renowned for her contribution to social causes as well as supporting and giving to those in need.

ore nas exter retroence or are communion to social causes as we've as supporting and giving in vivide in need. She holds a Bachelor's degree in Aris from Braviers College, University of Municel. Mrs. Arath's Shorty address is Asshrived Bungslow, CTS No. C/715, Carter Road, Near Carter Road Police Chowle, Bandra Weef, Munical --400050.

Mr Adarsh Sudhakar Hegde (DIN: 00035040)

Adarsh Hegde has been on the Board of Albargo Logistics Limited since its incorporation. With over two and half decades of experience in the field of logistics, he has been instrumental in the success of Albargo Logistics' growth

under his leadership, Alcargo Logistics established 6 CFS & ICD facilities FAN India, making Alcargo CFS & ICD division one of the largest private players in the country. He continues to lead the blue print and strategy for the division. With his extensive experience & proficiency in transportation, he has contributed to the set-up the Alloargo Logistics Project Forwarding division.

He is also a part of the leadership team at ECU Worldwide with respect to driving international procurement instative organisation-wide planning. Add the process of the control of the process of the state of the state of this current as an Assi Maintenance Engineer with Eastern Carantics Physics Limited, Marchail in 1987.

He holds a degree in mechanical engineering from Nite Education Trust, Mangalore Mr. Adarsh Hegde eddress is 302, Greenstar Rizvi Complex, Sherley Rajan Road, Mumbal, Bandra West, Mumbal -

Mr. Alzenth Hopde address in 380, Generator Rizo/ Complex, Sherley Paiper Road, Mumbal, Bandas West, Mumbaldioxid.

Name and details of Board of Directors:

Mr. Kalewa Dossabhoy Kalyaninvalla

Designation: Orasiman and Kind-Rasoulche Non-Independent Director I DNE 00000778 | Coccupation: Professional

Designation: Orasiman and Kind-Rasoulche Non-Independent Director I DNE 00000778 | Coccupation: Professional

Desid Edith As Age 13500 1964 | ES yeard)

Address: Phiginise Rukhding, II Plox, 70%, Coceda Tank Road, August Krast Makinan, Mumbal—40005, Mahmardhia

Director Rasoulch College (See 1) (2014) | Consultation of the Composition of the Orasimon of the Orasimon of the Composition of the Orasimon of the Ora

Sy construction of the Companiers Speedy Marlimotes Limited, Completch Solutions Private Limited, ECU Worksholds incide Private Limited (Formout) Forem as Pirmer Industrial Packs Private Limited), Destruct Industrial Packs Private Limited, Driesed Microsoft Private Limited, Protection Workshoot and Private Limited, Alexa, Logister Pack Private Limited, AXI Spiegor, Specialer India Private Limited, Haysman Orbital Pall Corporation Limited and Container Pregist Statent Association of this pirmeral or and 1950(th).

Station Association of India phiereneal out and 196691). Porffiles Superi is a sessioned principative with over 30 years of experience in Telecom, Logistice, Consumer, and Media Industries. In a variety of landeroring and operational risks he has laurented and nutured businesses orsetting strong consumer and charmed equity. Recognised for managing businesses of scale industing in predicts of translation and full businesses crosses a variety of married and objecting dustriable value. He is a Medianized Engineer and a post

Mit vasimistration of inclinations and inclination of the Comparison of the Comparis

product. He speak with the operation of a contract of the speak with the speak wi

Hereig purso Economics from Emory University in the USA, Vision on Young or only a stricted bounds its hereign purso Economics from Emory University in the USA, Vision on Young or ground professional experience whoulp ain manney in Struppero beased OCID. Dasheng Law and Stanford Law, London-beaded Biochesine Chronic, and solviol with incremental ground organizations like Erina & Young (EY), before stung on the mannel to lead the organization's legal or Heritance.

and window that Invariants and Allowski in Francisco (1904; sted Learning Solution Private Limited After a conver appreciagle of decreates at IMA, one of India's premier business measure films, which she list as let Director is baladomic positions in both content and open reshorts, Min Afrikwelli one whech her time second-start-up is wirding an east. These include investigations are community protected constructions and the construction of the construction of

Mr Nehendra Kumar Chouhan

Mr. Michardian Authors Communication (1986) (1987) (2016)

Group, as trainer for the board of directors.

Help also seen Chairman of Fino Paymers III Braik and also on the boards of a couple of other comparies as independent of the comparies as independent of the comparies of the Managing Director of Mahamba A Andreama Consuling (F) LM, a suscerant board advisory on company, and others comparies on emboding PSO in their comparies darking. Mr. Chairman is an institution to company, and other comparies on emboding PSO in their comparies darking. Mr. Chairman of Mahamba is an institution to PSO and Section of their sectio

He has previously served on a couple of policy making and regulatory committees and as SEBI Committee on Copo Governance as well as the Markety of Corporate Makin Committee for the National Policy on Corporate Governance He has served on the breads of a wide range of Industries, such as financial services, capital goods, especial Education Finance and Trucking Finance etc.

Education Frances and housing Frances etc.

Port. Charaham is designated prices of the processing of t

Directorship in other Companies: State Bank of India and Intercontinental Forum of Entrepreneurs and Pro

Diseases high other Companies. Sale Bank of his an off-invocriental Forum of Entrepreseur and Professionals Profiles. Cal Profile of Profiles (a) Profile (a) Prof

Inter's an remain between Advany Committee of SEID. He has served as Decotor in ICA Accounting Research Foundation, Deador in Indea in Hashard Interleavely-Professionate of CIA, Decdor in ICA Registered Makes of Expensional Decotor in Estimation Selection (Selection Selection Selecti

Determine section (sections of controlled with a vision to begin to the immerse opportunities in the cargo terminal vertical owing to the increasing Existing and opportunity in risk. The company operates on an excelling the trainers mode and the core business comprises of Container Freight Studene (CFB) and Infland Container Depose (ICD). As an externise of the port Inflantations, CFB and ICD calls also other services the Cultimar is repostational resums. Suffrey Destating of the part inhanturation, CFSs and CIDs also ofter services the Customs inspection rices area. Stuffing Destiffing, Wighprizer and trapper raining offers. They are impossed in his hardware and containstancing and complement hap part inhanturation. Altrapp Terminals Limited is one of the largest CFS appossion in India with a combined installed considered in the CFS appossion in India with a combined installed considered in the CFS appossion. The CFS appossion in India with a CFS appossion in India with the CFS appossion of CFS (Containst Apposited Containstance). The CFS (Containst Apposited Containstance) and in India with the CFS appossion of CFS (Containstance) and in India with the CFS appossion of CFS (Containstance). The CFS (Containstance) are contained to the CFS apposite and one in Indiana, through a subsidiary, Speedy Multimoter, in 2018.

Multimoter, in 2018.

Multimotes, In 2018.
Strategy: Widen our antwork by adding new CPSe: The company is looking to set to be existing portfolio of CPSe by ecouling for opportunities and strategy location where there is existing and boreversible demand. With profices around inharmon efficiency of the properties of the

- Logistics Parks.

 Grow through hus and spoke modes: The company plans to operate a hub and spoke modes, with its crieting hub, and spoke modes. The company plans to operate a hub and spoke modes, which is crieding hub, and spoke modes and spoke or contains always and delivery near inclusive lotted to provide securities of the company is enteringent in digital expedition of the company is enteringent in digital expedition in the company is enteringent in digital expedition in the company is enteringent in digital expedition in the company interferons on the company interferons in company in the company is the company in the compa
- Septement on paper in the properties and the septement of the company intends to explore other opportunities including other engleconcies: The company intends to explore other opportunities with companies these synapties and these boards are companies to the companies the companies the companies the companies the companies the companies to the companies the companies to the companies the companies the companies to the companies that the companies the companies the companies that the companies the companies that the

- Reason / Retionale for the Scheme of Arrangement and Demerger.

 This Scheme for the Generge and variety of the Demerged Underlying by addined in the Scheme) of the Demerge and Variety of the Underlying Benefits and Variety of the Variety of the Demerger and Variety and Variety of the Variety of the Demerger and Variety and Variety of the Variety

- providing for increasing your flow propriets to the long-time growth provinger of each basiness. Demograper will orbinate and efficiences and will now differed business mitmen into separative corporate antify, resulting in operational growthes, simplification, boused management, streamling and optimization of the growp structure and efficient administration than 60 the Company and the structure of the center administration to the Schorm, the equity strates is such by the Resulting Companies would be listed on 1958 and 495 and was drought each of the Demogrape Company, Further the existing a shareholders of the Demogrape Company would had the absence of these Demogrape Company would had the absence of these Demogrape Company would have the subsence of these Demogrape Company would have the subsence of the Demogrape Company would have the subsence of Demogrape Company would be interested of the respective entities and the respective subsence of the subsence of the Demogrape Company and the Resulting Companies believe that is 6 them in in the best interest of the respective entities and their respective subsence of the subsence of the Schorm is in the best interest of the respective entities and their respective subsence of the subsence of the Schorm is in the best interest of the respective entities and their respective subsence of the subsence of the Schorm is in the best interest of the respective entities and their respective subsence of the subsence of the subsence of the subsence of the Schorm is an extended of the Schorm is the subsence of the subsence of the subsence of the Schorm is the subsence of the subsence

The Standatone (FY 2020-21) and Or of profit & loss is given below:

bri	dged Balance Sheet;			(₹ in Lakhs
Particulars		FY 2022-23 (Consolidated)	FY 2021-22 (Consolidated)	FY 2020-21 (Standalone)*
Ass	ets			
1.	Non-Current Assets	Carrotte		
(4)	Property, Plant and Equipment	8,265.77	1,531.87	0.00
(1)	Right of Use assets (net)	35,795,38	793.79	0.00
(0)	Goodwill on Consolidation	3,257.55	3,257.58	0.00
(4)	Other intangible assets	3,439.67	4,080.34	0.00
(e)	Intangible assets under development	53.00	8.43	0.00
0	Investments accounted for using the equity method	55,000	5333	
0	Investments in joint ventures	2,664.75	000	0.00
(0)	Financial Assets		1101707	
0	Loans	52.20	0.00	0.00
(8)	Other Financial Assets	4,549.52	4,617.83	0.00
00	Deferred tax assets (net)	6,481.87	0.00	
0	Non-current tax assets (net)	178.06	382.26	0.00
0	Other non-current assets	52.61	39.61	0.00
Tes	of Non-Cornert Asserts	E4 701 49	14 501 71	0.00

2.	Current Assets			· · · · · · · · · · · · · · · · · · ·
(a)	Contract Assets	1,598,64	643.17	000
(a) (b)	Financial Assets	1,098.64	643.17	0.00
0	Investments	932.76	0.00	0.00
(ii)	Trade Receivables	5,325.77	2,038.52	0.00
(iii)	Cash and Cash Equivalents	1,312.70	937.93	0.26
(iv)	Loans	64.81	31.97	0.00
(v)	Other financial assets	2,998.78	160.50	0.00
(c)	Other Current Assets	1,319.45	281.61	0.00
	Current Assets	13,552.91	4,093.70	0.26
	Assets	78,344.34	18,785.41	0.26
	ty and Liabilities			
1.	Equity			
(a)	Equity Share Capital	4,913.91	0.00	0.00
(b)	Other Equity	15,662.47	289.13	(0.99)
	ty attributable to equity holders of the parent	20,576.38	289.13	0.00
	Controlling Interests	1,215.72	1,255.62	0.00
Tota	Equity	21,792.10	1,544.75	(0.99)
Non-	Current Liabilities			
(a)	Financial Liabilities			
0	Borrowings	2,717.41	10,227.30	0.82
(ii)	Lease Liabilities	36,333.94	739.80	0.00
(b)	Employee benefit liabilities	330.73	218.13	0.00
(c)	Deferred tax liability (net)	979.89	1,212.48	0.00
Tota	Non-Current Liabilities	40,361.97	12,397.71	0.82
Curr	ent Liabilities			
(a)	Contract Liabilities	506.19	198.38	0.00
(b)	Financial Liabilities			
0	Borrowings	487.51	73,47	0.00
(ii)	Lease liabilities	1,821.94	214.63	0.00
(iii)	Trade Payable			
(1)	Total outstanding dues to Micro enterprises and			
	Small enterprises (MSME)	126.09	0.00	0.00
(2)	Total outstanding dues of creditors other than MSME	10,885.18	3,048.32	0.00
(iv)	Other financial liabilities	393.56	491.11	0.43
(c)	Employee benefit liabilities	310.61	109.98	0.00
(0)	Other current liabilities	1,659.19	707.05	0.00
Tota	Current Liabilities	16,190.27	4,842.94	0.43
Tota	Equity and Liabilities	78,344.34	18,785.41	0.26

"Company does not have Subsidiary/Joint Ventures/Associate Company(ies) as on March 31, 2021, So accordingly Consolidated Financial Statement was not applicable.

dged Profit and Loss Account

Part	iculars	FY 2022-23	FY 2021-22	FY 2020-21
		(Consolidated)	(Consolidated)	(Standalone)*
L	Revenue from operations	70,570.87	12,821.48	0.00
II.	Other income	1,147.73	126.81	0.00
III.	Total Revenue (I + II)	71,718.60	12,948.29	0.00
IV.	Expenses			
	Cost of Services rendered	43,760.22	8,964.95	0.00
	Employee Benefits Expense	6,954.02	1,926.91	0.00
	Depreciation / Amortization Expenses	5,100.33	633.60	0.00
	Finance Costs	3,190.08	187.10	0.05
	Other expenses	5,513.13	632.92	0.33
Tota	Expenses (IV)	64,517.78	12,345.48	0.38
	it before tax and share of profit from joint			
	tures	7,200.82	602.80	(0.38)
	e of profits of joint ventures	360.41	0.00	0.00
Prof	it Before Tax (V)	7,561.23	602.80	(0.38)
VI.	Tax Expenses			
	Current Tax	2,760.49	333.32	0.00
	Deferred Tax credit	(1,056.98)	(116.27)	0.00
	Adjustment of Taxes relating to earlier years	(21.63)	0.00	0.00
	Total Tax Expenses	1,681.88	217.05	0.00
VIII.	Net Profit / Loss for the period After Tax (V-VII) (A)	5,879.35	385.75	(0.38)
X.	Other Comprehensive Income			
a.	Items that will not be reclassified to			
	subsequently to Profit or Loss:			
	Re-measurement gains/(losses) on defined benefit	(31.21)	(18.89)	0.00
	plans (net of tax)	(3121)	(18.89)	0.00
	Other Comprehensive Income for the year, net of tax (B)	(31.21)	(18.89)	0.00
XI.	Total Comprehensive Income for the Year.	(3121)	(10.03)	0.00
۸,	net of tax (A) + (B)	5,848,14	366.86	(0.38)
	Earnings Per Equity Share	0,010111	000,00	(0.00)
	Basic (In Rs.)**/***	1.64.46.257	8.75.836	18,873
	Diluted (In Rs.)**/***	2.34	8,75,836	18.873
Drof	it attributable to:	2.54	3,73,030	10,073
	ty Holders of the Parent	5.756.19	306.51	0.00
	controlling Interest	123.16	79.24	0.00
	er Comprehensive Income attributable to:	123.16	19.24	0.00
	r Comprenensive income attributable to: tv Holders of the Parent	(31,34)	(16,06)	0.00
	ty Holders of the Parent controlling Interest			
		0.13	(2.83)	0.00
	I Comprehensive Income attributable to:	5.704.05	000 45	
	ty Holders of the Parent	5,724.85	290.45	0.00
	controlling Interest noany does not have Subsidiary/Joint Ventures/Assoc	123.29	76.41	0.00

Consolidated Financial Statement was not applicable

Orsocoaleur manical statement was not applicable. "Nominal value of equity shares as on March 31, 2021 & March 31, 2022 was Rs. 10/- per equity share.

"Notine in state of edge shall she are to influence to a common to a manner of the ground produce of the common to the common to

Further, Notes to accounts of the consolidated financial statements for the year ending filter h 17, 2023 are given below.

Group Overview

Allorago Terminals Limited (hereinatter referred to as the Holding Company, "Parent"), its subsidiaries (the holding Company and its subsidiaries together referred to as the Group"), its engaged in the business of operating Container.

Fleight Stations.

Alexago Terminals Limited was formed with a vision to tap the opportunities that lie in the terminals square origing to the increasing CNM thate opportunity in local. Expension on an asset light business model and the core business comprises of CNM thate opportunity in local to the core business comprises of CNM thate opportunity CNM that of the contrainer fleight (SNM core CNM) and that of the contrainer fleight (SNM core CNM) and that of the contrainer fleight (SNM core CNM) and that of the contrainer fleight (SNM core CNM) and that of the contrainer fleight (SNM core CNM) and that other contrainer fleight appears) of wor one fleight (SNM core CNM) and that of the company is one of the supplex CNM core fleight (SNM core CNM) and the company was incorporated on February (SNM core CNM) and that of the core fleight (SNM core CNM) and the core fleight (SNM core CNM core CNM) and the core fleight (SNM core CNM core CNM) and the core fleight (SNM core CNM core CNM

The Corporate learning-tension for a Company is USEQUIN-MEXITIES CORPORATE CLASSORY.

The Company and Assign Company and Company is USEQUIN-MEXITIES CLASSORY and other related logistics businesses or Allergap Logistics. Limited through (Scheme) of Demerger
in accordance with the Scheme of Armagement (Scheme) believen the Hebding Company and Assign) Logistics Limited
in accordance with the Scheme of Armagement (Scheme) believen the Hebding Company and Assign) Logistics Limited
and the Company and Assign Logistics Classory and Company and Assign Logistics Limited
assign (Solidance Assign) Logistics Classory and Company and Assign Logistics Classory and Company and C

Company has been increased to Rs. 55.00.00.00 (Rusners tilly the correct only). As per the provisions of the Scheme, transfer of the above business in the helding Company have been accounted in the Financial Statements at book values as appearing in the books of the Demerged Company as on the close of business or the day immediately prior to the appointed data. As and from the appointed data, upon and inclining the effective date, All Cargo Logistics Limited shall carry on and deemed to have carried on its business and activities and shall stand possessed of all assets and proporties in trust for the Holding Company and shall account for the same to the Holding Company. Significant accounting policies

for the Holding Company was to a significant accounting policies. Basis of preparation. The Consolidated Financial Satements "CFS" of the Group have been prepared in accordance with the Indian Accounting Standards (Financial Satements of the Companies ALC 2016 and Executing Standards) (Americand (Relate, 2016) is amended from line to finite under the provisions of the Companies ALC 2016 and Executing Standards) (Financial confidence of the Division II of the schedule III) companies ALC 2018 (Ind. 85 Complaint Schedule III). These CFS are prepared under the Bookstoid cost convention on the account laste appredict under the Indiand accounting Companies and certain of the financial accounting policy appealing financial authernois, The CFS where been prepared on aging concern basis. The financial accounting policy and the CFS and a single schedule in the CFS and a single schedule

- Current versus non-current classification.

 The Group pressent seeks and leabilities in the balance sheet based on current non-current dissolication.

 An asset is treated as current when it is.

 Expected to be resisted or interested or interested to be sold or consumed in normal operating cycle.

 Held prismally for the purpose of trading.

 Expected to be resisted within interest resistance after the reporting period or.

 Cash or cash equivalent misses restricted from being exchanged or used to settle a liability for at least helve morths after the reporting period.

 All other assets are classified as non-current.

A liability is treated as current when it is:

It is expected to be settled in normal operating cycle

It is had primarily for the purpose of trading

It is due to be settled within helve months after the rey

There is no unconditional right to defer the settlement o

All other liabilities as classified as non-current.

re-users as consented as consented as fore-current. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash-equivalents. The Circup has identified twelve months as its operating cycle. Deletered are assets and labilities are classified as non-current assets and labilities. Basis of consolidations.

ments of the holding Company and its subsidiary as at 314 March, 2023.

Shootisture:
Speedy Multimodes Limited (subsidiary w.e.f. October 31, 2021) (65% holding).
Control is achieved when the Group is exposed or has rights to variable returns from its involvement with the investee and nate has ability to affect those returns through its power over the investee. Specifically, the Group controls an investee it and only if the Group has all of the below.

The control is achieved the existing rights that give it the current ability to direct the relevant activities of the investee).

- Exposure or rights to variable returns from its involvement with the investee and The ability to use its power over the investee to affect its returns
- ne eating to use its power over the investee to affect its relative.

 Generally, there is a possignified that amagingly of obing right sease this control. To support this presumption and when the Group has less than a majority of the volting or similar rights of an investee, the Group considers all relevant facts and commissions in assessing whether this power over an investee, including.

 The contractual arrangement with the other vote holders of the investee.

 Pagits asking from other contractual arrangements.

 The Group's voting priss and potential voting rights.

 The size of the group's shoding of voting rights relative to the size and depension of the holdings of the other voting rights.

holders. The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the time element of control. Consociation of a subsidiary begins when the Group obtains control oner the subsidiary in censes when the Group control of the subsidiary and censes when the Group obcontrol of the subsidiary. Assets, balletin, come and represed a subsidiary squared or disposed of during the princip are noticed in the consociated insucial statements from the date the Group pairs control with the date the Group censes to control in the subsidiary. CFS are present using uniform accounting policies for life its transactions and believe when it is minimal architecturated. For the control of the control date of the control d

. The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the holding Company, i.e. period ended 31st March.

Consolidation procedure

Constructions processors.

Confine like leaves of assets, liabilities, equity, income, expenses of the Parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated instructs ablamments at the expension data.

Other (eliminate) the carrying amount of the purent's meathering has obtained and the parent's portion of equity of each subsidiary and the parent's portion of equity of each subsidiary affects confined provided provided to the provided growth.

of each subsidiary. Business continuations policy exclaims have a social for any related goodwal. Elimitate In fail improve passets and isalities, equily, income, expenses and cast flows orelating to transactions between entries of the group profiles of losses resulting from integroup transactions that are recognised in seases, such as an inventory and flow assets, are eliminated in fail. Integroup to see my inclosed an impriment that requires recognition in the consocidated financial statements. Incl ASI 22 recome Ruser applies to integroup differences that are to more elimination or policit and seases requiring from integroup. Internactions.

Profit or lass and each component of other comprehensive income (COI) are stiff-based to the equity holders of the holding Company of the Group and to the reconcilinary interests, went the results in the ron-controlling interests having a deficit balance. All thing-group assets and liabilities, equity, recome, expenses and each flows relating to transactions. Advances the composition of the comprehensive income (COI) are attributed to the equity indices of the holding control of the comprehensive income of the comprehensive income (COI) are attributed to the equity interests the window. All this comprehensive income of the comprehensive income (COI) are attributed to the equity interests the window. All this comprehensive income of the co

- Derecognises the carrying amount of any non-controlling inte
- Derecconises the cumulative translation differences recorded in equity Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- teclassifies the parent's share of components previously recognised in OCI to profit or loss or retained ear is appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

mary of significant accounting policies

(₹ in Lakhs)

Summary or significant accounting possess
Business combination are accounted for using the acquisition method. The cost of an acquisition is measured as the
Business combination are accounted for using the acquisition method. The cost of an acquisition is measured as the
acquisition of an oversidential intradiction of the acquisition has designed as the acquisition of the

- to allow an explosion to exception that except exce

Held for Sale and Discontinued Operations are measured in accordance with that Sandard.

A Recognized rights are measured at a vice obtained not held social for the manifering controllated from of the related contract. Such valuation close not consider potential reverse of the manifering section of the propriet of assistance of the resolution of the propriet of the propriet of the recognized manifering section of the propriet of the propriet

not fer-missessived at subsequent reporting cause and subsequent as sentements accounts on minimizers colorodal is initially massaved at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for noncontrolling interests, and any previous interest held, over the not identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group the assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and the Group the assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and the Group rescense where it has correctly identified all of the assets acquired and all of the idelities assured and reviews the processes where it has correctly identified all of the assets acquired and all of the idelities assured and manual to the correct and all of the all of the assets acquired one of the anguined and assessment still result in an asset of the fair value of the asset scapinal over the aggregate consideration transferred from the gips is encouraged to the asset of the a

or lateries or the acquired less assigned to more units.
Acta the generality and to which poodwill have been allocated at lested for impairment annually, or more inequently when
there is an inclusion that the unit may be impaired. If the non-overable annual for the cash generating unit is less than
there is an inclusion that the unit may be impaired. If the non-overable annual for the cash generating unit is less than
the strength annual for impairment loss is sufficient for the ordinary fairmount of a sport allocated to the
unit and then to the other assets of the unit pro rate based on the carrier generated as the state of the unit. Any impairment
to so to oppositive in compression profession for any impairment or so compression to oppositive in compression profession for any impairment or so recognized to ground the active extension subsequently.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwil associated with the disposed operation is included in the carrying amount of the operation when determining

goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the again or loss on disposal. Condeil disposes in these circumstances is measured based on the relative values of the disposed operation and the priori of the cash-operating unit relative. If the relitial accounting or a success commission is incomplete by the ent of the regretory period in which the combination occurs, the Group response provisional amounts for the items for which the accounting is incomplete. Those provisional amounts of the disposal counting in incomplete. Those provisional amounts of adjusted through positional amounts of the disposal counting in incomplete. Those provisional amounts of adjusted through positional amounts of the disposal counting in incomplete. Those provisional amounts and editional disposal desired the equalities and disrumstances that elected at the acquisition date that, if it forware, would these discreted the amounts recognized at that disks a these displantments are discreted the amounts recognized at that disks a fine discreted the amounts recognized at that disks a fine discreted the amounts recognized at that disks a fine discreted the amounts recognized at that disks and discrete the amounts recognized at that disks and discrete the amounts relied as measurement period obes not exceed only year from the acquisition date.

Investment in joint ventures accounted for using the Equity Method

Joint ventures:

Joint ventures:
Transcaped Figitis Services P4.Ltd (30% holding) and Allcargo Logistics Park P4.Ltd. (ALPPL) (51% holding). Aprit venture is a type of joint arrangement whereby the perties that have joint control of the arrangement have rights to the net excelled of the private intervention. Joint control is the contactually agreed sharing of control of an arrangement, which is consist only when disclosine about the relevant activities require unations consent of the parties sharing control. The consistence of the substitutes in the force of the perties o

in the carrying amount of the investment and is not tested for impairment includually. The Consolidated Statement of Profit and Loss reflects the Group's share of thin results of operations of the association opin venture. Any relapse in CCCI of the antiesses as presented as part of the Group's CCCI, in addition, when there has been an change recognised directly in the equity of the association opini venture. Any opinional than Group recognised shared or any changes, when application, in the Statement of Changes in Equity, threatised gains and losses results prior transactions between the Group and the associate or joint venture are eliminated to the addent of the interest in the associate or joint venture.

associate or joint venture. If the entity's sheer of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture equals or exceeds its interest in the associate or joint venture (witch includes any into permittees that, an additional, form junt of the Group's red investment in the associate or joint venture), the entity discontinues recognising its sheer of untreases. Additional losses are recognised over the other than the Group has incurred legal or constructive obligations or made payments on behalf of the associate

or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate the Group's share of profit or loss of an associate and a joint venture is shown on the face of the Consolidated Statement of Profit and Loss.

Consolidated Statement of Profit and Loss.

The flancard statement of Profit and Loss.

The flancard statement of the association or joint weature are prepared for the same reporting peefed as the Group. When recessing adjustments are made to fring the accounting policies in line with those of the Group.

After application of the equity mended of the Conjuncterements whether it encessary to receive an integration of the equity mended of the Conjuncterements whether it encessary to receive an integration of the conjuncterements and the conjuncterements and the conjuncter in the account of the statement in the account of extended and the conjuncter in the account of integration of its period of the conjuncter in the account of integration of its period of the conjuncter in the

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any extend investment aftis far value. Any difference between the carrying amount of the associate or joint venture upon loss or significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

Foreign currencies

Exchange differences arising on translation / settlement of foreign currency monetary items are recognised as in or expenses in the period in which they arise.

Revenue recognition
Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those

Container freight station income

Container Regist station income from Container Healing is recorpsised on completion of its performance obligation. Income from Ground Plent is recognised for the period the container is ying in the Container Freight Station as per the terms of arrangement with the acutionses. Further, a suboidary Company recognises revenue in case of one of the Customer (which is Government Undertaking) as per the Commercial arrangements agreed with them. The same is as per round a ustomary Trace Practice followed in the business of the Customers.

Others

Reimbursement of cost is netted off with the relevant expenses incurred, since the same are incurred on behalf of the

Dividend income is recognised when the Group's right to receive the payment is established i.e. the date on which shareholders approve the dividend.

Business support charges are recognized as and when the related services are rendered.

Contract Balances Contract balances include trade receivables, contract assets and contract liabilities.

Trade receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the pass time is required before payment of the consideration is due). Trade receivables are separately disclosed in the fin

statements. Contract assets Contract asset includes the costs deferred for Container freight stations operations relating to import handling an transport activities where the Group's performance obligation is yet to be completed.

we approximate where the course year unmarize congation is yet to be completed.

Additionally, a contract asset is the right to consideration in exchange for goods or senices transferred to the custome if the Group performs by transferring services to a customer before the customer pays consideration or before paymer is due, a contract asset is recognised for the earned consideration that is conditional.

Contract liability is the obligation to transfer services to a customer for which the Group has received consideration for an amount of consideration is duely from the customer. If a customer pays consideration before the Group transfers services to the customer, a contract liability is recognised when the payment is made or the gayment is used to the gayment is used or the gayment is used or the gayment is used or the gayment is used to the gayment is

Current Income tax

Current income tax.

Current income tax assets and faibilities are measured at the amount expected to be recovered from or paid to the texterior authorities in accordance with the applicable tax taxs. The tax rates and tax laws used to compute the amount are those that are needed or substantively excelled, at the reporting it can be considered to exceed the control of the control tax relating to terms exceptional duulation the Statement of Profit and Loss is recognized coulation the Statement of Profit and Loss is considered to extend the statement of the control tax relating to terms or other comprehensive income or in couply. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are adopted interpretation.

Determine the provided using liability approach on temporary differences between the tax bases of assets and liabilities and their counting amounts for franciscular special s

- rold a business contribution and at the first of the transaction, which another the accounting profit or buside profit or lose. In negocid or buside profit or lose in negocid or buside profit or lose in negocid or buside promony officences accounted with investment in subsidiaries, associate and interests in joint vertuces, when the iming of the revenue to the receivable fulface.

 Definered tax associates are consistent or all destactable temporary differences, the carry forward of unused tax credits and any unused tax toxic form of tax associates are composed to the central tax its proches the hat tax baside profit with a variable against which the debudsels temporary differences, and the carry forward of unused tax credits and unused tax credits and unused tax credits and unused tax credits are the control tax associated and unused tax credits are the control tax associated and unused tax credits are the control tax associated and unused tax credits are the control tax associated and unused tax credits are the control tax associated and unused tax credits are the control tax associated and the control tax associated and tax associated profit or for such associated and tax associated and tax associated and tax associated and tax associated asso

the carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longe probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be sufficient thereopying deferred tax assets are excessed at each reporting date and are conjudiced to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the ass is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enach at the renordin or the properties.

at the appointing date. Deferred are relating to better encognised outside statement of profit and loss is recognised outside statement of profit and loss is recognised outside statement of profit and loss (when in other comprehensive recome or in equity). Deferred tax items are recognised in consideration to the underlying transaction better. In other comprehensive homeony of orderly in equity.

Tax brentla exquired as pard of a business combination, but not satisfying the ordering for expansive recognised within the measurement period reduce a goodwill related to that acquarities from the information both tacks and commentances changes. Acquared otherents to berefit is recognised within the measurement period reduce a goodwill related to that acquarities in the profit information colonized about facts and or currentness estiming a fine acquarities of the profit in the p

art loss.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to so of current tax assets and carrent tax liabilities and the deferred tax assets and referred tax liabilities reliable to income taxes leved by the same textical nutrition is order for sear textical reliability on each offset the same textical reliability of make the reliabilities of the same textical nutrition is only on the reliabilities of the same textical nutrition is offset to search the same textical reliabilities or assets are expected to to settled to

minimum. Auternater star. According to section 115.AA of the Income Tax Act, 1961, Minimum Alternative Tax (*MAT) paid over and above th normal income tax in a subject year is eligible for carry forward for fifteen succeeding assessment years for set-o-against normal income tax liability. The MAT credit asset is assessed against the normal income tax during the specific period.

protod.

Minimum alternate tax: (MAT) paid in a year is changed to the statement of profit and itos as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the concerned Group will per promat in concern tax during the specified provid. i.e., the period or which MAT credit is alwowed be careful forward. In the year in which the Group recognizes IMAT credit as an asset, it is created by way of credit to the statement of profit and risks and shown as part of deferred tax asset. The Group review the "MAT credit intelliment" asset all extensive proving date and writes down the asset to the extensit that it is no longer probable that it will pay romail tax during the specified period.

The net amount of tax recoverable from, or payable to, the taxalion authority is included as part of receivables in the balance sheet.

Property, plant and equipment

Properly, plant and sequipment in stated at osel less accumulated depreciation / amortisation and impartment loss, if properly, Plant and Explanment are stated at osel less accumulated depreciation / amortisation and impartment loss, if any Cost comprises the purchase price and any cost attributated to thring plant assets as the whole the condition for the post and international time. Demonstrating post of the plant post accordance to the post and the post of the post and for its internation use are also caulded to the extent they relate to the period till such assets are ready to be purt to use Capital work in progress is stated at osci. When significant parts of joint and capital resident and a required to a present all the residence at internation, the Cost of the capital progressively based on the special cuseful index. Likewise, when a major inspection is performed, its cost is recognised in the capital progress and the plant and explanment as a regulatement of the progression and performed, the cost is recognised in the capital progression and the plant and explanment as an explanment of the plant and to capital accordance of the and materiate accordance are recognised in Considered Statement of Profit and to Loss as incurrent of Profit and to Loss as incurrent.

Category	Useful lives (in years)
Building	20 to 30
Plant and machinery	10 to 15
Heavy equipments	12
Furniture and fixtures	10
Vehicles	8 to 10
Computers	3 to 6
Office equipments	5
Trucks and Trailors	8
Other tangible assets	3 to 7
Leasehold Land & Building	3 to 30

Leasehold improvements shorter of the estimated useful life of the asset or thelease term not exceeding 10 years

Lecendro in profession as business and the size of the

exposurement or the person over a mort to the 88888 at the 1989 (De 0 Used.

All then of popone, by that and equipment and syniplicant part initially viscognized is denocognised upon disposal when no future economic benefits are expected from its use or disposal. Any gain or loss arising on descognition the asset calculated as the difference between the net disposal process and the carrying amount of the asset included in the Consolidated datament of profit and loss when the asset for disposal part of the asset for the consolidated datament of profit and loss when the asset is derecognized. The residual values, use least and methods of depreciation of opposity, joint and equipment are reviewed at each financial year end and adjust prospectively. I appropriated

intengible assets
Intengible assets acquired separately are measured on initial recognition at cost. The cost of intengible assets acqu
in a business combination is the first invalue at the date of acquisition. Following initial recognition, intengible assets
are carried at cost less year accumulated annotation and accumulated imprement bosses, intensity gener
intengibles, exclusing capitalised development costs, are not capitalised and the related expenditure is reflect
portion to less in the potion which the expenditure is incurred.

Amontassion interaction and amontassion amontassio

Loss unless such expenditure forms part of carrying value of another asset.						
Category	Useful lives (in years)					
Customer relationships	5 to 10					
Computer softwares	3 to 6					
License Fees	6					

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss satisfy upon derecognism of the asset (sabilidates are difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and ios, when the asset is derecognised.

"impairment of Non-Financial Assets"

Impairment of Non-Financial Assets
The Group assesses, at each reporting data, whether there is an indication that an asset may be impaired. If any
indication each, or when maint impairment being for an asset is required, the Group estimates he asset is recoverable
indication each, or their maint impairment being for an asset is required. The Group estimates he asset is convenible
of disposal and its value in tuse. Recoverable amount is determined for an individual asset, triness the asset does not
generate each inflows that are largely indiposition of those from their assists or group of assets. When the carring
amount of an asset or COUI exceeds its recoverable amount, the asset is considered impaired and is written down to
tis recoverable amount.

amount of a seed or COUI secretable amount, the assets is considered impaired and is written down to inconvenible amount, the asset is considered impaired and is written down to inconvenible amount, and inconvenible amount in assessment provider in use, the estimated full face cash flows are discounted to their present value using a post-tax down the reflects current market assessments of the time value of money and the third special to the seasoft in determining sin value less created disposal, excent market assessments are taken in account. In our such instanction to the identification appropriet evaluation more determined instanctions are taken in the account. In our such instanctions to the identification appropriet evaluation more determined instanctions are taken in the account in our such as the second sequence of the account of the second sequence of the second sequence of the account of the second sequence of the account of the second sequence of the second sequence of the account of the second sequence of the account of the second sequence of the second seq

Borrowing costs

Borrowing costs Borrowing costs
Borrowing costs includes interest and amortisation of ancillary cost over the period of barns which are incurred in
connection with armangements of borrowings.
Borrowing costs fewly writhstable to the bacquisition, construction or production of an asset that necessarily takes a
substantial period of me to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other
borrowing costs are experted in Perpotic in twith they cours. Borrowing costs consist of interest and other costs that
are entity incurs in connection with the borrowing of funds.

up as a lessee

Group as a lessee
The Group applies a single recognition and measurement approach for all lesses except for short form lesses and lesses of low-value assets. The Group recipies lesses liabilities to make lesse payments and right-of-use assets. Right-of-use assets. The Group recognises first on the underlying assets.

Right-of-use assets.
The Group recognises right-of-use assets at the commoncement date of the lease (i.e., the data he underlying asset is, enabled to ruse). Right-of-use assets are resourced at our less any accumulated deposition and impairment bases, available for use). Right-of-use assets are resourced at our less any accumulated deposition and impairment bases, and significant for use. Profest view assets are resourced at our less and included deposition and impairment bases, and significant for including the profession and impairment date less any laser incretines excelled. Group, does not here are yight-of-use assets which are deposited and a stagle-life time and any laser incretines excelled. Group, does not here are yight-of-use assets which are deposited on a stagle-life time accounting positions in section for impairment of non-financial assets.

Lase Labilities

Lease Labilities

The Gray proceptiese lease liabilities measured at the present value of lease payments to be made over the bilance lease term. In critication play present value of lease payments, the Gray uses its incremental borrowing rise at the lease commonwers that the classes are infriended in major to the lease is the create of increase of the rest handless, the amount of lease liabilities is increased or reflect the control of interest and reduced for the lease payments made, in the amount of lease liabilities is increased or reflect and control of the reflect and reduced for the lease payments made. In a radiotion, the carrying amount of lease liabilities is remeasured for these is a mortication, and regard in the lease term. In a reduction the company in the lease term, and the lease payments reduced to severe the lease payments reduced to severe the lease payments are controlled to the lease payments are contro

determine such lease payments). Short-term leases and leases of low-value assets

The Group applies the short-term lisease recognition exemption to its short-term liseases (a.e., those lesses that have a lease term of 12 months or less from the date of transition. It also applies the lease of low-value assets recognition exemption to lossess that are confident to be low-value. Lease payments on short-term leases and leases of low-value assets are recognised as expense over the lease term.

Provisions
Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past ever It is probable that are outline of resources embodying occronic benefits with be required to settle the obligation are relable settlement and the recognised to settle the obligation are relable settlement as the companies can be made by provision to relable settlement in the country of the mount of the obligation. When the Group opposits some or all of provision to relable settlements can be considered as a separate asset, but on when the ambrousement is whitably certain. The expense relating to a provision is presented in the Statement of Prisard Losent of all one mittoursement.

are uses not alway remousement. The effect of the first effect of the invested endings are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities.

Contingent labelines.

A confingent labeliny is a possible obligation that arises from past events whose existence will be confirmed to occurrence or non-occurrence of one or more uncertain future events beyond the contried of the Groups or a part objection that arise recognised because it is not probable that an ordivior of resources will be regarded to self obligation that is not recognised because it and probable that an ordivior of resources will be regarded to self obligation. A confingent labelity also arises in extreme rare cases where there is a labelity that cannot be recognised to allow the confinent facility to disclose the sould be confinent facility to the conf the financial sta

Retirement and other employee benefits

Current employee benefits

Employee benefits paykele sholly within twelve months of availing employee services are classified as current
employee benefits. These benefits include salense and wages, bonus and expails. The undiscounted amount
current employee benefits such as salens and wages, bonus and expails to be paid in exchange of employ
services are recognized in the period in which the employee makes the related service.

Defined contribution pains a post-employment benefit plan under which an entity pays specified contributions to a A relief and contribution pains a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The forain subordance makes specified monthly contributions benefit howhere the product of the product of the contribution of these incompanies of the contribution of these incompanies of the contribution of these incompanies of the contribution of these inclinations of the contribution payable of the relief of the product in which employee Employee State International Contribution of the contribution payable to the Production Fund and Defined benefit plan:

Defined benefit plans:

Containly liability, wherever applicable, is provided for on the basis of an actuard alvaluation done as per projected unit credit method, carried out by an independent actuary at the end of the year. The Groups' gratuity benefit scheme is a distinct benefit plan.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Groups assessment the expected or of such absences as the additional amount that it expects to pay as a result of the usused entitlement that has accumulated at the reporting date.

areas for the unused entitlement that has accurated at the experting date.

The Group beats commissed levier expected to be certifich reset beyond weeker months, as two given merchages benefit for measurement purposes. Such long-term compensated absences are provided for bead on the extractive valuation using the projection of tread method at the event mit. The components the elevier as abort term provision in the balance sheet to the extent of these on the extractive valuation using the projection through method realized part and treatment of the extractive value value

Financial instrume

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity

initial recognition and measurement.

All financial assets are recognised initially at fair value, plus in the case of financial assets not recorded at fair value through profit or less, transaction coas that are althoubable to the acquisition of the financial asset. Purchases or sales of financial assets that regime delively of assets which a fine financial residencial programmed connection in the market place (regular weythades) are recognised on the trade date, i.e., the date that the Group controls to purchase or set the asset.

For purposes of subsequent measurement, financial assets are classified in four categories

- Debt instruments at amortised cost
 Debt instruments at fair value through other comprehensive income (FVTOCI)

- Debt instruments at fair value through other comprehensive income (PUTOC).

 Debt instruments, convincives and equity instruments at fair-value through profit or loss (PVTPL).

 Equity instruments measured at fair-value through other comprehensive income (PVTOCI) upposes of subsequent measurement, financial assets are classified in lour categories:

 instruments at amortised cost instruments at amortised cost of the following conditions are meritiment and instrument at the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the amortised cost of the following conditions are meritiment and the following
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequent flavor and mortised cost using the effective interest risk (ER) method. A missed cost is calculated by laking in account any discount or promission causagation and fleso or costs that are a misregal part of the ERT. The ERT annotation is included in financial corone in the Statement of Prof. and Loss. This bases calcing from inpairment are encograse the Statement of Prof. and Loss. This category generally applies to bade and other excellent.

in the Statement of Prod and Loss. This category generally applies to those airding from implainment are recyglesce by the Statement of Prod and Loss. This category generally applies to those and often exceeded in Debt instrument at Prot Office and the Prot Office of the following calleria are met. The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

The asset's contractual cash flows represent SPPI.

The asset's contractual cash flows represent SPVI .

The asset's contractual cash flows represent SPVI was measured initially as well as at each reporting data at fair value. Fair value movements are encognized in the other comprehensive income; (CCI). However, the Group recognizes interest income, impairment bases A reversals and foreign each ange gain or loss in the Statement of Print and Loss. On descognizion of the asset cumulative gain or loss in the Statement of Print and Loss. On descognizion of the asset cumulative gain or loss previously expressed or CDI is established from the quality of the Statement of Print and Loss. Interest earned whilst holding PLTTOCI door instrument is reported as interest income using the CRI method.

using the ER method.

Dock instrument at PVTPL.

FVTPL is a residual cologopy for debt instruments. Any obel instrument, which does not meet the criteria for cologopy as as a mortized code or as FVTDC. In classified as at FVTPL.

In addition, the group may elect the designate a debt instrument which of there where these mortized cost or FVTDC chresis, as a FVTPL. However, such election is allowed only I doing on orduces or eliminates a measurement or recognition increasitatory referred to as a recomming mismatch). The group has not designated any debt instrument as as FVTPL.

Debt instruments include within the FVTPL category are measured at fair value with all changes recognized in the Statement of Prott and Loss.

Finelin investments.

Statement of Profit and Loss Equity investments in export of Ind AS 102 are measured at fair value. Equity instruments which are held for trading and exalting investments in export of Ind AS 102 are measured at fair value. The Group may make an innecobable election to present in other comprehensive income subsequent changes in the fair value. The Group make such excitor on an instrument byte instruments as the dissolidation in sense on India integrations and is innecobable. If the dissolidation is made on India integrations and is innecobable. If the Group discides to classify an equity instrument as a EV/TOCI, then all fair value changes on the instrument, If the Group discides to classify an equity instrument as an EV/TOCI, then all fair value that one could not one side of investment. However, the Group may transfer for eximately egain or issue within equity. Equity instruments included within the EV/TPL category are measured at fair value with all changes recognized in the Equity investments made by the Group in associates and joint ventures are carried at cost.

Derecognition

A financial asset or part of a Group of similar financial asset or part of a Group of similar financial assets) is primarily desecognised (i.e. removed from a Group's balance sheetly where.

The rights to environ each finance from the asset have engined, or

The Group has transferred its rights to receive cach flows from the asset and either (a) the Group has transferred assets and the risks and revealed of the asset, of the Group has removed of the asset, and the financial removals of the asset, but has transferred on to the asset.

Impairment of financial assets in accordance with the AST 900 fthe Chroup applies expected crucial loss (ECL) model for measurement and recognition of impairment loss on the financial assets which are not fair related through Salatiment of Predit and Loss. Loss allevence for those secretables with the oppliest financial group comment in measured at an amount required by the liferancial assets and applications of the comment of the commen

Loss.
As a practical expedient. The Group uses a provision matrix to determine impairment loss allowance on profilio of the totale notiveless. The provision matrix is based on the belonsally observed default rates over the expected like of the trader encovales and adapted for travers orbing estimate. As every experting date, the historical observed default rates over the expected like of the trader encovales are all adapted for travers downing estimates are analysed rates are updated and changes in the forward-looking estimates are analysed.

Financial islabilities

Tribital recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through Statement of Profit
and Loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge,

as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payabl of directly attributable transaction costs.

The Groups's financial liabilities include trade and other payables, loans and borrowings. Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below: Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in Statement of Profit and Loss when the liabilities are derecognised as well as through the FIR anontistation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are in integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

This category garmany appears.

Derecognition

A financial facility is deenocopiesed when the obligation under the fability is discharged or cancelled or expires. When anoxisting financial fability is replaced by another from the same lender on substantially different terms, or the term of an existing lability are substantially modified, such an excharge or modification is theated as the deecognition the original fability are substantially modified, such an excharge or modification is theated as the deecognition the original fability after the occupancy or another such as the original fability and the occupancy or a new fability. The difference in the respective carrying amounts is recognise in the Statement of Profit and Loss.

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand 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

Segments
As the Grup operates a single business i o Container Freight Stations, accordingly, segment reporting is not applicable to the Group.

to the Group.

Cash dividend and non-cash distribution to equity holders of the parent.

The Group recognises a liability to make cash or non-cash distributions to equity holders of the parent when the distribution.

The Group recognises a liability to make cash or non-cash distributions to larger and the distributions to larger and the discributions or larger and the discributions is authorised and the inflational recognised distributions a time of the asserts of the distributions are measured at the fair value on the assets to be distribution with fair value or measurement recognised distributions are measured at the fair value of the assets of the distribution with fair value or measurement recognised distributions are measured at the fair value of the assets of the both and the carrying amount of the liability and the carrying amount of the

of the assets distributed is mongrised in the Statement of Priotit and up at mount on the saciny and the carrying amount. Earnings per equity share. Basic earnings per than (EPD) amounts is calculated by dividing the profit for the period attributable to equity holders by the weighted average number of equity shares outstanding during the period. For the purpose of calcularing dulided earnings per share, then et period the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all duline portated query shareholders.

powers with the properties of the properties of

ounting policies in the last three years and their effect on profits and reservinificant changes in accounting policies in the last three financial years and their effects

Summary table of contingent liabilities as disclosed in the restated financial statements:

(₹ in Lakhs Asat

	March 31, 2023	March 31, 2022
Disputed Liabilities in respect of Service Tax (Refer note 3)	38.25	38.25
Disputed Liabilities in respect of Service Tax (Refer note 4)	163.63	163.63
Arrears on Land Revenue (Refer note 5)	146.86	120.94
Disputed Liabilities in respect of Commissioner of Customs (Refer note 6)	227.17	
Total (A)	575.91	322.82
There are certain litigations / civil cases against the Holding Company. Based on the assessment, Management is confident that these would not result in any material financial obligations against the Holding Company.	555.75	
Guarantees		
Bank Guarantee Remaining in Force executed in favour of Jawaharfal Nehru Port Trust towards Performance Guarantee (refer note 1.)	3,736.00	3,724.00
Bank Guarantee Remaining in Force executed in favour of Central Warehousing Corporation towards Performance Guarantee	504.23	475.69
Bank Guarantee Remaining in Force executed in favour of The Regional Officer Maharashtra Pollution Control Board towards Compliance for Pollution Control Board Regarding Pollution Equipment	5.50	5.50
Bank Guarantee Remaining in Force executed in favour of Custom Bond, Export MCC Movement, Project Cargo & Transportation	5.00	
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Export Clause No. 5 (4) (refer note 2)	0.05	0.11
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [Custodian-Cum-Carrier Bond] for Import Clause No. 5(3) (refer note 2)	12,288.78	19,727.54
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Camer Bond] for Export Clause No. 5 (4) (refer note 2)	4,843.06	10,541.00
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Camier Bond] for Import/Export Clause No. 5(4) (refer note 2)		10,541.00
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Close Bonded Warehouse] (refer note 2)	2.100.00	2.100.00
Guarantee given to HDFC Bank for providing bank guarantee to	2,100.00	2,100.00
subsidiary company	4,510.00	-
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Open Bonded		
Warehouse] (refer note 2)	24,000.00	24,000.00
Total (B)	52,548.37	71,114.83
Grand Total (A+B)	53,124.28	71,437.65

1. Bank Guarantee given against Lease Rent, Royalty and Electricity Charges for the period Dec, 2022 to Dec, 2023

The Group has executed bonds in favour of Commissioner of Customs as per clause 5(8) 8.5(4) of Cargo Handii Customs Area Regulation, 2009, notification no 26/2009-Cus (NT), dated 17-09-2009. Further, during the year, com has not executed the bond towards for Handling of Cargo in Custom Area Regulation, 2009 (Notification No 26/2

- Castoria Avan Regulation, 2009, and indicator in a 28:0005-0.0111, about 17:03-2008. Further, during the year, company has not associated the sort of water for Handrigh of Caggin or Losin and Regulation, 2009. Of continued the Castoria Castoria (Sulfa Sulfa Sulfa

- Summary table of related party transactions in last 3 years as disclosed in the restated financial state ordinary laure or related party transactions in last 3 years as discussed in the restated intalicular accelerate. For dealth, see the note on related party transactions in the section titled "Financial Statements" on page 84 of the information Memorandum.

Details of its other group companies including their capital structure and financial Statements: Following are the group companies of the Company:

- ALX Shipping Agencies India Private Limited
- Asia Line Ltd
- Avvasitys CCI Logistics Private Limited (Ceased to be promoter group and related party with effect from May 17, 2023) Container Freight Station Association of India (Renewal Old AN 165281)
- Contech Logistics Solutions Pvt. Ltd.

Contect Logisics Subsidies Pet. Ltd.

Equ. Violate/dis (Sirgapore) Pia. Ltd. (formedy known as Eou-Line Singapore Pia. Ltd.)

Mediation Tradeplace Private Limited

Transrepad Freight Services Private Limited

Allosago Logisics Limited

Transferdia Real Estate Limited (Formerly known as Transindia Realty & Logistics Parks Limited)

Transferdia Real Estate Limited (Pormerly known as Transindia Realty & Logistics Parks Limited)

Tradentify reflect Private Limited

The details of our top five group companies as of the date of this Information Memorandum are set out below:

Allicago Logistics Limited

Allicago Logistics Limited

Allicago Logistics Limited

Allicago Logistics Limited (PALLY was incorporated on August 18, 1993, ALL, is engaged in business of integral Logistics Services and alled activities. The Corporate Gentification Number is L03010M-2004PL.0073508. The authoris capital of ALL is 7 64,400,000.00

he standalone audited financial statements of ALL for the last three Fiscals are as follows:			(₹ In Lakhs)
Particulars	March 31, 2023	March 31, 2022	March 31, 2021
Equity Capital	4914	4914	4914
Reserves and surplus (excluding revaluation reserves and including fund balance)	98,140	1,86,541	1,56,747
Sales	2,72,184	3,43,262	1,80,148
Profit/(Loss) after tax	20,334	36,647	19,149
Earnings per share (Basic) (In ₹)	8.28	14.91	7.79
Earnings per share (Diluted) (In ₹)	8.26	14.91	7.79

Capital Structure	
Authorized Share Capital	Amount (In ₹)
29,47,25,000 equity shares of ₹ 2 each	58,94,50,000
500 4% cumulative redeemable preference shares of ₹ 100 each	50,000
5,45,000 redeemable preference shares of ₹ 100 each	5,45,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
24,56,95,524 equity shares of ₹ 2 each	49,13,91,048

17, axes) settiness Overview & Corporate Information
Avasahya COL Logistics Private Limited ("ACCI") was incorporated on February 14, 2015. As of new ACCI is engaged into subsetties to facel, vallet & air transportation and Viterinousing and disonger business. The Corporate Information is UT-4000MF-2018 PT-205 1655. The authorises capital of ACCI is 13, 01 (0,000).

The audited financial results of ACCI for the last three Fiscals are as follows:

			(Amount in ₹
Particulars	March 31, 2022	March 31, 2021	March 31, 2020
Equity Capital	26,189,270	26,189,270	26,189,270
Reserves and surplus (excluding revaluation reserves and including fund balance)	1,373,176,289	1,125,471,229	1,003,399,647
Sales	6,273,039,179	4,208,600,980	3,130,249,794
Profit/(Loss) after tax	272,642,437	151,801,321	61,570,843
Earnings per share (Basic)	104	58	24
Earnings per share (Diluted)	104	58	24
Net asset value per share	1,890.64	1,815.36	1,161.10
There are no qualifications provided by the auditors of AC specified three preceding financial years.	.,	1,00000	

Capital Structure Authorized Share Capital Authorized Sharie Capital 3,010,000 equity Patiessor of 10 each 2,51,827 equity Patiessor of 10 each 2,51,827 equity Patiessor of 10 each Contech Logistics Solutions Private Limited Business Overview & Corporate Information Contech Logistics Solutions Private Limited Fortech year incorporated on December 23, 1993. Cortech, is engage in business of Terropard and storage Services incidentals brain view for a further supportation. The Corporate Identification Number is US3993MH 1938** (CD7575). The authorised capital of Cortech is 7 3,500,000). Financial Performance

ed by the auditors of Co

			(Amount in ₹
Particulars	March 31, 2023	March 31, 2022	March 31, 2021
Equity Capital	10,00,000	10,00,000	10,00,000
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,97,81,409	22,75,71,530	22,14,18,700
Sales	82,42,70,689	86,90,79,036	22,13,46,094
Profit/(Loss) after tax	2,15,76,895	60,04,022	1,76,16,684
Earnings per share (Basic)	2,157.69	600.40	1761.67
Earnings per share (Diluted)	2,157.69	600.40	1761.67
Net asset value per share (In ₹)	4,138.00	4,362.90	4809.70

There are no qualifications provided by the auditors of specified three immediately preceding financial years Capital Structure Authorized Share Capital 10,000 equity shares of ₹ 100 each 25,000 Non-Cumulative, Non-Convertible Re Issued, Subscribed and Paid-up Capital 25.00.000 ible Redeemable Preference Shares of ₹ 100 each Amount (In ₹) 10,000 equity shares of ₹ 15,939 Non–Cumulative. N tible Redeemable Preference Shares of ₹ 100 each

Meridien Tradeplace Private Limited

Business Overview & Corporate Information Meridien Tradeplace Private Limited ("Meridien") was i wemoet i radiplace Pivale Limited (Merden') was incorporated on Narch 31, 2003. Merden, is orgaged in business of displaces apport services. The Corporate Identification Number is US1909MH-2003PTC139901. The authorised capital Infection is 13,944,000.
Financial Performance
Tags antificult in Tags

μ.				
Particulars	March 31, 2022	March 31, 2021	March 31, 2020	
Equity Capital	13,94,40,000	13,94,40,000	13,94,40,000	
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,40,77,008	24,24,82,940	22,76,52,062	
Sales	19,03,00,571	15, 30,02,784	16,44,94,228	
Profit/(Loss) after tax	15,94,068	1,48,30,878	15,11,031	
Earnings per share (Basic)	3.59	33.40	3.40	
Earnings per share (Diluted)	3.59	33.40	3.40	
Net asset value per share (In ₹)	522.73	556.13	559.72	

Authorized Share Capital	Amount (in 7)
4,44,000 equity shares of ₹ 10 each	44,40,000
1,350,000 Preference Shares of ₹100 each	13,50,00,000
Issued, Subscribed and Paid-up Capital	Amount (in ₹)
4,44,000 equity shares of ₹ 10 each	44,40,000
1 010 010 D - 6 Ch 4 N 100 4	40 50 60 60

[1,380/MOV/meters activated \$1,100 mov.]

See "Worldwide (Singapone)" Pit. Life
Beatiness Overview & Corporate information
Each "Worldwide (Singapone)" Pit. Life was nonproted on 12 November 1987. It is organized in business of TRANSPORT AFFARMSCEMENT & FREIGHT TRANSPORT AFFARMSCEMENT & FREIGHT TRANSPORT AFFARMSCEMENT & FREIGHT TRANSPORT AFFARMSCEMENT & FREIGHT & FREI

ted financial results of Eou - Worldwide (Singapore) Pte, Ltd. for the last three Fiscals are as follows:

			(Amount in SGD)
Particulars	March 31, 2022	March 31, 2021	March 31, 2020
Equity Capital	14,98,520	14,98,520	14,96,520
Reserves and surplus (excluding revaluation reserves and including fund balance)	33,72,490	8,30,623	3,44,906
Salas	4,94,80,700	3,48,90,311	3,83,73,973
Profit/(Loss) after tax	31,71,010	6,29,143	6,13,141
Earnings per share (Basic)	2.54	0.5	0.49
Earnings per share (Diluted)	2.54	0.5	0.49
Net asset value per share	3.9	1.87	1,48

Issued and Paid-up Capital	Amount (In SGD)
14,58,520 Ordinary Shares of SGD 1 each	14,98,520
For further details on the group companies of the Company, please refer to the section "Group of the Information Monocombus."	p Companies" on page 7

- (ii) Our business operaties on asset light model that requires remeal or entry into leases from time-to time. Any failure on our perito remew these may impact the operations and francial condition.
 (ii) Dustiness faces competition from organised and unorganised logistics providers, which may adversely impact our business and financial performance.
- se is subject to operational risks such as breakdown of equipment, accidents, and labour disputes. If any of were to materialize, our business and results of operations could be advensely affected.

- (v) Any pandemic like coronavirus (CDVID-19) cubreal; impacts our business, coath flows, results of operations and the financial condition will depend on future developments, which are highly uncertain and carried be predicted.

 (v) Any advisers development affecting the growth of table vidualmen and highly finalse may have an advisers effect on our tourisers, results of operations and formation clamation.

 (vi) Dur transactivatio operations in Negotia are subject to a number of rivise due to applicability of foreign law and exposure to drasign currently.

- foreign currencies.

 (All) downtern in the businesse parformence of municiacturers, relatives and other customers who engage logistics service providers directly or indirectly, could arbeveally affect our business, results of specificors and filmancial condition.

 (O un-relationally with eligibiting lines we clustomers is also as larget horizon for successfully running the business, cur installity to ministrain the same could arbeveally rigned the business.

 (I) We cerrors assert to manage or maritimation or growth effectively or successfully securities or growth strategies, which could affect our operations and filmancial condition.

 For their information on the risks accordance hour usinesse where to the section filled "files" factor' or mome till of the
- Outstanding litigations and defaults of the transferee entity, promoters, directors or any of the group

Outstanding Bilgations and defaults of the transverse entry, promoters, ammoust to any own pro-companies. In term of Sheedak V), Park A, park (12), sub-park (4) of the Securities are Exchange Bloard of India Bloard of Capital and disclosure recognitions (14) and the Capital Ca

Particulars	Criminal Proceedings	CIVE Cases	Others	Aggregate amount Involved (Amount in ₹)
Сопрапу			0 3	
By our Company	- 1	5	1.06	36,88,224
Against our Company	-	11		5,55,75,064
Subsidiery				
By our Subsidiary	1 6	- 1	1	6,00,000
Against our Subsidiary	1	3	2	3,73,09,151
Directors				
By our Directors		- 1	0 04	- 04
Against our Directors	1	4		
Promoters				
By our Promoters	1	2		33,00,00,000
Against our Promoters	5	2		
Group Companies				
By our Group Companies				33,66,00,000
Against our Group Companies	7.	- 1		4,30,00,000

Nature of Case	Number of Case	Amount involved (7 in lakins)
Proceedings involving the Company (ATL)		
Direct Tax		1
Indirect Tex	1	
Proceedings involving the Subsidiaries (Speedy)		
Direct Tax		
Indirect Tax	2	201.88

Learnet IX.

1 2 2 2 7 For further information or the outstanding ligations and defaults of the Company, lie Promotives, Diversions, Such and Group Entries, International Development of the earth of Company in Promotives, Diversions, Such and Group Entries, International Development of under St. — Logist and Other International Development of under St. — Logist and Other International Promotives International Promotiv

- 19. Brief details of outstanding criminal proceedings against the Promoters
- For information on outstanding criminal proceedings against the Promoters, piease refer to the section "Outstandin Litigations and Material Developments" under Section VII "Logal and Other Information" on page 248 of the Informatio
- ars of high, low and average prices of the shares of the listed demerged entity during the pr

Fiscal Year	Your BSE		NSE			
	High (m₹)^	Avarage (n ₹)*	Low (n ₹)^-	High (in ₹ j^	Average (in ₹)*	Low (in ?)*
April 1, 2022 - March 31, 2023	494.85	367.06	249.5	495	367.16	249.2
April 1, 2021 - March 31, 2022	412	254.37	121.25	412	254,52	120,5
April 1, 2020-March 31, 2021	155.15	109.69	57	155	109,71	57.5

trading day of uning hat period.

The average price is the simple average of closing prices for all the trading days of a purificular financial year.

21. Material Development where the Dies of last Financial Statements as on March 31, 2025:
Except as disclosed above and in the information Memorandum, to be knowledge of the Company, there are circumstrances with the are shown the dies of the last Standard abovement of the information Memorandum which may malerially and adversely affect or are likely to effect the company's operations, profitability or the value is assets.

For and on behalf of the E	Board of Directors of Alicargo Terminals Limited	Dete:July 25, 2023 Place: Mumbal
Suresh Kumer Ramish	Hardik Desai	
Managing Director	Company Secretary & Compliance Officer	

MAN INFRACONSTRUCTION LIMITED

12 Floor, Krushal Commercial Complex, G. M. Road, Pharmacons (West), Mombal 400 099 Weshell Floor, Krushal Commercial Complex, G. M. Road, Chen (West), Mumbai - 400 099 Website: www.msnirfs.com Investor Relation Contact: Investors@marinfs.com Corporate Identity Number: L70200MH2002PLC136849 Tel: +91 22 4246999

Notice – Information on Second Interim Dividend

Notice—Information on Second Interim Divident
Notice is hereby given that the Board of Directors ("Beard") of Man
Inforcentration interied ("Company") at its Meeting head on Tuesday, 261
Adv. 2021 have dealered Second interim Divident of "Rs. 3.56" (194) per
Board has food Threaded, 10" August, 2023 as the Record date for the
purpose of payment of Second Interim Divident on the Equity Shares of the
Company for the Threaded, 10" August, 2023 as the Record date for the
purpose of payment of Second Interim Divident on the Equity Shares of the
Company for the Threaded, 10" August, 2023 as the Record date for the
purpose of payment of Second Interim Divident on the Equity Shares of the
Company for the Threaded, 10" August, 2023, 22" (and a second Interim Company in the Company in the Company for the Company in the Company for the Company f





CIN: L29130TZ1972Pt.C000649 agd. Office: 304-A, Trichy Road, Singanallur, Colmbatore-841005, Tamil Nadu.Tel: +91-422-4545745 Fax: +91-422-4545700 Statement of Unaudited Financial Results for the Quarter ended 30 June 2023

SI	SOTTO A SANDARTON	1 0	uarter ended	Commence of the	Year ended
No	PARTICULARS	30,06,2023	31.03.2023	30.06.2022	31.03.2023
	00.000 (00.000)	Unaudited	Unaudited (Refer Note 3)	Unaudited	Audited
1	Revenue from operations	121.45	123.40	98.85	445.85
	Other income	3.99	2.78	2.14	11.24
	Total Income	125.44	126.18	100.99	456.86
2	Expenses	M. Carrens		10/0/2011	i sano
-	(a) Cost of materials consumed	54.49	57.10	52.16	214.1
	(b) Changes in inventories of finished goods and work-in-progress	2.67	1.87	(2.96)	0.12
	(c) Employee benefits expense	22.66	17.70	15.22	71.16
П	(d) Depreciation and amortisation expense	2.97	2.88	2.57	10.8
	(e) Other expenses	18.63	20.08	16.31	70.3
	Total expenses	101.32	99.63	83.30	366.7
3	Profit before tax (1-2)	24.12	26.55	17.69	90,1
4	Tax expense				
	Current tax	6.61	8.98	4.76	25.4
	Deferred tax	(0.61)	(1.90)	(0.51)	(2.26
	Total tax expense	6.00	7.08	4.25	23.14
5	Profit after tax (3-4)	18,12	19.47	13.44	67.0
6	Other comprehensive loss (net of tax)	9 8 000	1,5000		1
	Items that will not be reclassified to statement of profit and loss in subsequent periods;				
	Re-measurement gain/(loss) on defined benefit/ obligations (Net)	(0.33)	(1.89)	(0.05)	(2.21
	Income tax relating to item that will not be reclassified to statement of profit and loss in subsequent periods	0.06	0.43	0.01	0.5
J.,	Other comprehensive loss for the period / year	(0.25)	(1.26)	(0.04)	(1.65
7	Total comprehensive income (5+6)	17.87	18.21	13.40	65,4
8	Paid up equity share capital (Face value of ₹ 1 each)	7.67	7.87	7.67	7.6
9	Reserves and surplus (i.e. Other equity)				294.6
10	Earnings Per Share (EPS) of Face value of ₹1 each (Not annualised for the quarters)				
- 1	Basic EPS ₹:	2.36	2.54	1.75	8.74
	Digled EPS 2	2.38	2.54	1.75	8.7

- Note:

 1. The above statement of unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 26 July 2023. The statement of unaudited financial results for the quarter ended 30 June 2022 has been reviewed by the statutory auditors of the Company.

 2. The Company from budgers is remainbudged early or and a proper products. There are no separate reportable segments.
- 2. The Company's than bourses a metrumous aspert and 5.0 Properting Segments as pare had 5.0 Properting Segments
 3. The Squres of the 5.1 March 2023 are basineding Squres between the audited Squres in respect of the full financial year and the published year-boding Segment by the third quarter of the previous financial year.

 4. The above financial results are also available on our website www.shartfagears.com
 For Shartfall Gears Limited
- - For Shanthi Gears Limited M Karunakaran Whole-time Director DIN: 09004843

NOTICE

DSP MUTUAL FUND

NOTICE is hereby given to all investor(s)/Unit holder(s) of DSP Mutual Fund (Fund') that in accordance with Regulation 54 and 56 of Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 and applicable circulars issued from time to time, Annual report and abridged summary thereof of the schemes of the Fund for the financial year ended March 31, 2023 has been hosted on the website of the Fund viz. www.dspim.com and on the website of AMFI viz. www.amfindia.com

Investors can request for Physical/electronic copy of Annual report and abridged summary thereof of the schemes of the Fund through any of the following means: a. SMS: Send SMS to 9266277288 from investor's registered mobile number. SMS format "AR<space>Folio". Example AR 123456
b. Telephoner. Give a call at our Contact Centre at 1800 208 4499 / 1800 200 4499
c. Emait. Send an email to service@despin.com
d. Letter-. Submit a letter at any of the AMC Offices or Computer Age Management Services Limited investor Service Centers, list available at www.dspin.com.

Any queries/clarifications in this regard may be addressed to: DSP ASSET MANAGERS PRIVATE LIMITED CIN: U65990MH2021PTC362316, Investment Manager for DSP Mutual Fund ("Fund"), Mafatlal Centre, 10th Floor, Nariman Point, Mumbai 400021, Tel. No.: 91-22-86576000, Toil Free No: 1800 200 4499 Website: www.dspim.com

Unit holders are requested to update their PAN, KYC, email address, mobile number, nominee details with AMC and are also advised to link their PAN with Aachaar Number. Further, Unit holders can view the Investor Charter available on website of the Fund as well as check for any undained redemptions or Income Distribution cum Capital Withfrareat (100W) payments.

Place: Mumbai Date: July 26, 2023

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.

RELIANCE GENERAL INSURANCE

Tech+ = Live Smart

Unaudited Financial Results For The Period Ended 30th June 2023

					Rs. in Lakhs
		1	hree months ende	d	Year Ended
5.No	Particulars	June 30, 2023	March 31, 2023	June 30, 2022	March 31, 2023
	Į	Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations*	2,88,765	2,28,125	2,53,460	10,48,923
2	Net Profit /(Loss) for the period (before Tax,Exceptional and /or Extraordinary items)	9,220	8,084	13,083	41,518
3	Net Profit /(Loss) for the period before tax (after Exceptional and /or Extraordinary items)	9,220	8,084	13,083	41,518
4	Net Profit /(Loss) for the period after tax (after Exceptional and /or Extraordinary items)	6,842	5,766	8,514	27,070
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]**	NA	NA	NA.	NA
6	Paid up Equity Share Capital	25,207	25,207	25,198	25,207
7	Reserves (excluding Revaluation Reserve)	1,61,617	1,54,775	1,36,246	1,54,775
8	Securities Premium Account	77,502	77,501	77,337	77,501
9	Networth	2,64,326	2,57,483	2,38,780	2,57,483
10	Outstanding Debt	44,093	23,000	23,000	23,000
11	Outstanding Redeemable Preference Shares	NA.	NA.	NA.	NA
12	Debt Equity Ratio (times)	0.17	0.09	0.10	0.09
13	Earnings Per Share (Face Value of Rs.10/- each)				
	Basic (not annualized) (in Rs)	2.71	2.29	3.38	10.74
	Diluted (not annualized) (in Rs)	2.71	2.28	3.35	10.72
14	Capital Redemption Reserve			- 2	
15	Debenture Redemption Reserve	2,076	2,076	2,076	2,076
16	Debt Service Coverage Ratio (times)	13.91	16.55	26.06	20.80
17	Interest Service Coverage Ratio (times)	13.91	16.55	26.06	20.80

Total Income from Operations is gross written premium, net of applicable taxes.

"The Indian Accounting Standards (IND AS) are currently not applicable to insurance companies in India.

Note: The above is an extract of the detailed format of quarterly Financial Results filed with Stock Exchange under Regulation 52 of the SEBI (LODR) Reg The full format of the quarterly Financials Results are available on the websites of Stock Exchange (www.bseindia.com) and the Company (www.relianceg

For and on behalf of the Board of Directors

Rakesh Jain Executive Director & CEO (DIN: 03645324)

retiencegement.co.in | 022-4890 3009 Paid | 74004 22200 (MindsApp)
RIUMICS GRIERAI ROUNANCE COMMENT LIMITES, Registered & Corporate Office dell' Roun Charal Commenz, International Business Park, Obserol Genden Chy, Off. Western Express Highway, Goregons
El, Amadio 4 (2006). EAM Registerio for coul Obser of Registerion with IRDA i Regn. No. 103 United 04 05 3/023 Corporate Identity Number (CNE. U666/GBMH-00009R-C128300



ALLCARGO TERMINALS LIMITED

(FORMERLY KNOWN AS ALLCARGO TERMINALS PRIVATE LIMITED)

CR: UGS000M4:2019RC:202687

Registered & Corporate Office: 4* Floor, A Wing, Albargo House, CST Road, Kalina, Santaoruz (East), Murrbail

Tel.: 022-8679 8100 | Email: investor relations #ellicargoterminals.com | Website: www. allcarg

Contact Person: Hardik Desai, Company Secretary and Compliance Officer

Public Announcement for the Attention of the Shareholders of the Allcargo Terminals Limited (the "Company")

STATUTORY ADVERTISEMENT ISSUED IN COMPLIANCE WITH PART - II A PARA 5 TO SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD-2/P/CIR/ 2023/93 DATED JUNE 20, 2023 AS AMENDED ISSUED UNDER SECTION 11 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT 1992 READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY OF RULE 19(2)(B) OF THE SCRR.

FRULE 19(2)(B) OFTHE SCRIR.

About the Scheme of Arrangement and Demetyr:

from the National Company Law (Toward (MCLT)) has rids an Order dated January (B, 20/2) approved the Scheme of Arrangement and Demetyra (MCLT) and (MCLT) has rids an Order dated January (B, 20/2) approved the Scheme of Arrangement and Demetyra (MCLT) and MCRIT (MCLT) and Scheme year of MCLT) and Affactory Termines Limited (Invest) and Investigation (Arrangement and Demetyra (MCLT) and Scheme year of MCLT) and MCRIT (MCLT) and Scheme year of MCLT) and MCRIT (MCLT) and MCR

Shareholding pattern giving details of its promoter group shareholding, group companies

to public limited w.e.f. Jenuary 10, 2022 and name was changed to Alicargo Terminals Limited.

Capital structure of the Company:

24,56,95,524 Equity Shares of ₹ 2/- each

Authorized Share Capital	Amount (in T)
	Amount (in c)
5,00,000 Equity Shares of ₹ 2/- each	10,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
35 Equity Shares of ₹ 2/- cech	70
Post-Scheme Capital Structure of Our Company:	Assault Walles
Authorized Share Capital	Amount (in ₹)
27,50,00,000 Equity Shares of ₹ 25-each	56,00,00,000
Land Control of Balance Control	1 4

49,13,91,048

	scheme Shareholding Pattern of	the Company	<u> </u>													-	
Cets		Number of sharsholders		Number of Parity pald-up Equity Shares hald	Number of shares underlying Depository Receipts	Total number of shares held	Shardrolding as a % of total number of shares (calculated as per SCRR, 1957)	Right		Feting In each curities	Number of shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital)		Lecked in	Number pledged otherwis encumb	50	Number of Equity Shares held in dematerialized form
								Number Voting F Class: Equity Shares	Total	Total as a % of (A+B+ C)			Number (a)	As a % of total Shares held (b)	Number (e)	As a % of total Shares held (b)	
00	00	(40)	(M)	M	(M)	(A1) (A1) (A1)	(A+B+C2)		(00)		(X)	(XI)= (YT)=(X) As a % of (A=B+C2)	(XI	0	ÇCII	0	(XIV)
(A)	Promoter and Promoter Group	7.	25	0	0	35	100	35	35	100	0	100		0	0	0	0
	Public	0	0		0	0	0	0	0	0	0	0		0	0	0	. 0
(C)	Non Promoter- Non Public	0	0	0	0	0	0	0	.0	. 0	0	0	. 0	0	0	0.	0
	Shares underlying DRs	0	0	0	0	. 0	0	0	.0	0	0	0		0	0	0	0
(07)	Shares held by Employee Trusts	0	0	. 0	0	0	0	0	. 0		0	0		0	0	0	0
	Total	7	25	0	0	36	100	36	35	35		100	- 4	0	. 0		

Total 7
noter means Alicengo Logistics Limited and its Noninees.

me Shareholding Pattern of the Company:

Cata		Number of sherehol ders	Number of fully peld up Equity Shares held	paid-up	Number of shares underlying Depository Receipts	Total number of shares held	Sherito Iding as a % of total number of shares	Number of V closs of sec	oding Rights h urities	aid in each	Number of shares Underlying Outstanding convertible securities (including Warrants)	es a % essuming full conversion of convertible securities (es a	a 8 % pledged or Eq spening full provenion encumbered in demonstrate pourtible		Humber of Equity Shares held in denstorialized form		
							(calcu lated as per	Number of V	othing Rights	Total as		of diluted share	Number (k)	As a % of total	Number (e)	As a %	
							SCRR, 1957)	Cizos: Equity Shares	Total	(A+B+ C)		cupital)		Shares held (b)	Shares Shar	Shares held (b)	
0)	01	(M)	(M)	M	(M)	(M) =(M)+(M)+ (MI)	(MII) As a % of (4-B-C2)	100	(40)	(XI)= (VII)+(X) As a % of (A+B+C2)	(XII)	(XIII)	(NIV)	an	(11)	(111)	(N)
(A)	Promoter and Promoter Group	5	17,17,86,200	0	. 0	17,17,88,209	89.92	17,17,88,209	17,17,88,209	81.92	0	69.92		0	0	. 0	17,17,86,203
(8)	Public	73,009	7,39,09,315	0	. 0	7,39,09,315	30.06	7,29,09,315	7,39,09,315	30.08	0	35,08	. 0	0	0	. 0	7,39,09,315
(C)	Non Promoter- Non Public	. 0	0	. 0		0	. 0	0	0	0	D	0		0	0	. 0	0
(CI)	Sharts underlying DRs	. 0	. 0	. 0	. 0	Ð	. 0	. 0	0	0	0	0		0	0	. 0	0
(C2)	Shares held by Employee Trusts	. 0		0	0	0	. 0	. 0	0	0	0	. 0	. 0	0	0	. 0	0
	Total	73,014	24,56,85,524			24,54,95,524	100.00	24,58,95,524	24,56,95,524	100.00	0	100.00	- 1	0	0	. 0	24,56,95,524

III Shareholding of the Promoters and Promoters Group

Sr. No	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
A	Promoter		
1.	Alicargo Logistics Limited	5	14.29
2	Mr Adarsh Hegde (Nominee of Alicargo Logistics Limited)	5	14.29
â	Mr Shashi Kiran Janardhan Shetty(Nominee of Alicargo Logistics Limited)	5	14.29
4.	Mr Ravi Jakhan/Nominee of Alicargo Logistics Limited)	5	14.29
5,	Mr Jatin Chokshi (Nomines of Alicargo Logistics Limited)	5	14.28
6.	Mr Suresh Kumar Ramiah (Nominee of Alicargo Logistics Limited)	5	14.28
7.	Mr Deepal Shahi/Nominee of Alicargo Logistics Limited)	5	14.28
_	Total (A)	35	100.00
В	Promoter Group	0	0
	Total (B)	0	0
Tot	al (A+B)	35	100.00

Sr. Name of No.	Shareholders	

Sr. Name of Shareholders No.	No. of Equity Shares held	% of the total Equity Share Capital	
A Promoter		0 1000	
Mr Shashi Kiran Janardhan Shetty	15,22,41,341	81.96	
Mrs Arathi Shetty	73,51,353	2.99	
 Mr Adarsh Sudhakar Hegde 	45,45,500	1.85	
Total (A)	16,41,38,194	8.86	
B Promoter Group			
1. Ms Priya Adarsh Hagda	1,92,000	0.0	
2. Mr Shashi Kiran Janardhan Shetty (A Trustee of Shioka Shetty Trust)	74,58,015	3.00	
Total (B)	78,48,015	3.11	
Total (A+B)	17,17,86,209	68.9	

Sr. No.	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
1.	Mr Shashi Kiran Janardhan Shetty	15,22,41,341	81.96
2	Mr Shashi Kiran Janarchan Shetty (A Trustee of Shioka Shetty Trust)*	74,56,015	3.03
3.	Mrs Arethi Shetty	73,51,363	2.99
4.	Acacia Partners, LP	55,11,300	2.24
5	Acacia Conservation Fund LP	45,51,300	1.85
6,	Mr Adansh Sudhakar Hegde	45,45,500	1.85
7.	Acacia Institutional Partners, LP	35,91,300	1.46
8.	Mr Mukul Mahavir Agrawal	33,00,000	1.34
9.	Tata Mutual Fund - Tata Small Cap Fund	32,00,000	1.30
10.	Abakkus Growth Fund-2	19,55,392	0.80
	Total	19,37,03,501	78.83

Mr Sheehi Kiran Janerdhan Shetty (DIN: 00012754)

ner cansen norm sementen entropy (unit, two 1279).

He has been promisen plan led rain jogiste socior alcon orno e Pan I leo decades and has helmed major interdomations (differ por the growth of Indian potenten). As been promote, he began early, when he logistics accior was at national stage in 1983, by founding Abergo Logistics witch today enjoye the setus of being India's largest Integrated Company in the private sector. Its world-class services include IMTO, Contract logistics and Project Equipment, with

were corrung a riste of th own.

Sometheening 10-by you'ded expulsions in less than a decease, Shash Idam Jamanhan Shelly sets a bildiar example
collowaring from the movers observage, wherein he as we four middle branght and bright fluxer sets as before indicate any dutally.

Hereda history in 2005-06, when the exceptation of Selgium-bessed EOU-LINE; the works second largest NVOCC
player, stanned the world as its remnas were almost 5 limes that of Nicargo Logatics.

yer, submote the word as an eventual were amost a times must or vicining budgetors. Indide Bacheller of Committee degree Shashi Roan, Amerikan Shorty address is Austrieved Bunglow, CTC No C715, Carter Road, Near Carter Road, Police celei, Bandra (Wood), Murthali – 400560, Mchanashira.

Mrs Arethi Shetty (DIN: 00088374)

Arathi Shelly has been on the Board of Alicango Logistica Limited since its incorporation. She has an experience of over 19 years in the business of logistics. Author Shelly speedheads the sustainability initiatives of Alicango under the Avansitya Foundation. She is inspensible for devising professe and identifying projects as per the filely floors areas of

ne consour. Sine hab been renowned for her contribution to social causes as well as supporting and giving to those in need. Sine hobbs a Buchelor's diagnes in Asia hom Bitasams Collega, University of Minutesi Mare Arathi Sharty address is Asshrivand Bungalow, CTS No. C7715, Carter Road, Near Canter Road Prolice Chowle, Bendra Wass, Marthall – 400050.

Mr Adarsh Sudhakar Hegde (DIN: 00035040)

Adarsh Hegde has been on the Board of Alicargo Logistics Limited since its incorporation. With over two and helf decades of expaniance in the field of logistics, he has been instrumental in the success of Alicargo Logistics' growth

away. Under his leadership, Alicargo Logistics established 6 CFS & ICD facilities PAN India, meking Alicargo CFS & ICD division one of the largest private players in the country. He confinues to lead the blue print and strategy for the division. With his extensive experience & proficiency in transportation, he has contributed to the set-up the Alicargo Logistics Profect Forwarding division.

He is also a part of the leadership team at ECU Woodewide with respect to driving international procurem organization-wide planning. Addressing from Nittle Education Trust, Mangalone, he started his career Maintenance Engineer with Eastern Covarries Phintis Limited, Number in 1997.

He holids a degree in machanical engineering from Nite Education Trust, Mangalore Mr. Adarsh Hegde address is 302, Greenstar Rizok Complex, Sherley Rajan Road, Mumbal, Bandra West, Mumbal -

Mr. Adam's Higgle address in 202, Ginerman Flavol Compiler, Sheritey Risgan Road, Mumbal, Blandra West, Mumbal-400000.

Name and destate of Branch Collections.

Mr. Kalwan Dosasathoy Kalyanshwata
Designation: Christman and Hon-Escocke Non-Incispendent Director (DBI: 000007/8) (Decupation: Professional
Designation: Christman and Hon-Escocke Non-Incispendent Director (DBI: 000007/8) (Decupation: Professional
Designation: Christman and Hon-Escocke Non-Incispendent Director (DBI: 000007/8) (Decupation: Professional
Designation: Shading, III Plozo, 70%. Coowsile Tank Road, Apyali Krest Maken, Mumbal—000007/8)

Address. Principiene Shading, III Plozo, 70%. Coowsile Tank Road, Apyali Krest Maken, Mumbal—000007/8

Address. Principiene Shading, III Plozo, 70%. Coowsile Tanks, Carelland, Marchael Shading, India
Directorship in other Companiese. Alongo Logistics Limbas, Carelland, Shading Limbas, Carelland, Escale Limbas, C

by rotation.

Detection high in other Companies: Speechy Multimodes Limited, Compatch Solutions Private Limited, EDU Workside India Private Limited, Device Inches Limited, Companies: Speechy Multimodes India Private Limited, Device India Private Limited, Device India Private Limited, Private Limited, Private Limited, Private Limited, Alexand Multimodes Private Limited, Alexand Private Limited, Alexand Limited, Alexand Agreement and Private Limited, Alexand Limited, Alexand Agreement Limited, Alexand Limited, Al

MY Vallamenter in celestrative among valley and process of the Control of DIN. 1970/7444 | Decopation: Dusiness Date of Birth A.ge: 120/1984 (Dipwest)

Date of Birth A.ge: 120/1984 (Dipwest)

Therm and Period of Divelocentiple, Appointed with effect from April 15, 2023 and Sable to ratio by rotation. Address: Astriness Biorygion, Surgice Stamer Roughes Alfridge, Careler Rough England - 1900/30-400000 |

Detector-high in deliver Compensions: April Procision German and Leaders Provide Limited, Alexandro Surgery Doston Control Process Limited (Procinity Vision in Annually Supply Chain Private Limited, Among Alaboration Statistance and Statistance and Control Process Limited (Procision Statistance) and Annual Procision Limited (Procision Statistance) and Annual Limi

provider. He speakment the organization's collaboration with stange in the logistics sector, leading a new cell for the incubation, accelerators, and investments in statupe. Batter by his leadering, the digital functions of group companies of Alkazigo, logistic Limited Group, have ceased in cutally the solutions in longing and scalarous and readings, machine terming and automation. He has also bown the four behind overlap the world's first entity—over CLC platform, ECCL/SIG, which continues to set in about your behandars for the own expension and adoption, placins, Visation is also involved in the conceptualization and implementation of key business strategies that further Albarigo Group's strictes towards in business goals and rapproces.

business goods and purpose.

Heritogrammed Economic from Ermory Unbersity in the USA, Visidinary harved his an-ground professional coperatives through an intensity in Ermory Unbersity in the USA, Visidinary harved his an-ground professional collections of Ermory Unbersity in Intensity in Ermory Unbersity in Intensity Intensity in Intensity Inte

Directorship in other Companies: Alicargo Logistics Limited and Integrated Learning Solution Private Limited Profile: For over two and a helf decades, Radha Ahluwalia created and led industry leadership networks across India

After a conver aparming two decades at IMA, one of India's premier business research firms, which she led as M Director is selected positions in both content and peer networks, lives Affairwafe and what live it is essentially advantage is without seens. These led college description and coprovered properturates, Covernmentforbusty at famour and present and a selection of the content and and a community dephetical conditions. This is Gorean Parties of WorkfOIA, a work and advacation forced for death influxion control of in investment in easily suggested up and with cell independent and account proposally in the personal capacity, the is closely involved with community development and account responsibility in control on cases when and actional extens, employability.

ndra Kumar Chouhan

Mr Mathendra Kumer Choucher
Designation: Nov-Desurcher Independent Director | DNN-00187283 | Occupation: Professional
Date of British A.go; USF/201868 (Pry sens)
Term and Period of Directorships: Appointment with effect from April 15, 2023 for a period of 3 years and real labels
ratio by rations in Addresses. A 1 Shalla Kepa, 277 Lady, witnested Placed, Merin-West, Murthur 400016, Melawashte
Directorship in other Companies. Alkargos, Logidos Latriads, MeSCO Limited, MMS Comusthras Photos Limited
Melawashte and Carlos and Carlos Carlos Carlos Carlos Carlos Carlos Carlos Carlos Carlos Periods
Melawashte Carlos Ca

Group, as being for the board of directors.

Group, as batter for the board of directors.

Herba bear Chiman of Fiso Payment Blank and als on the boards of a outpile of other companies as independent Director. He has Managaing Director of Mahambra & Authorithm Consulting (F) Lut, a successful board activities your confusion company, and advasses companies on embedding SSG in their companies stealings. M.C. Charlis in a ternification ballow and group and a considerable embart of this time for non-profit sub-field in the Distriman of Mahambra & Young Knowledge and general as considerable embart of this time for non-profit sub-field in the Distriman of Mahambra & Woung Knowledge Charliston and Work Charlisms. Of State All Angles State of State (State State S

is a board-more or McC Charles of Commerce is Incided, by his shores President of Shorting Management Association. Helps spressly several on except of copies regime and explactly committees such as SSC Committee on Copyrising and Copyrising and

Designation: Non-Executive independent Director I DIN: 03544734 (Occupation: Business
Term and Period of Directorship: Appointed with effect from April 15, 2023 for a period of 3 years and not liable
retire by rodrism. I Address: 142, Princeton, Main Street, Opp Colgate Building, Hinnanderil Gerdens, Provel, Munti
Johnson

Directorship in other Companies: State Benk of India and Intercontinental Forum of Entrepreneurs and Pro

Decelorating in other Companier: State Besk of India and Interconferent all Forum of Entrepressure and Professionals Profiles CA Profiles Chinegio is a listen and procising member of the institute of Contented Accountant in Order (2014) and member of 2014 Aprilladil is his last for LLL ((Con) and hold LCC certification of Proceedia-Accounting in Brown and member of 2014 Aprilladil is his last for LLL ((Con) and hold LCC certification of Procedia-Accounting in Brown (2014) Aprilladil is and Content on Developed Content on Content (2014) Aprilladil is an an indigent certification of Content on Member of State Besk of India as an indigent of Content on Content o

Business Nodel / Business Overview and Strategy:

obtainess about o Justicias viewwee. Aftergo Termistal vinited was established with a vision to tap into the immense opportunities in the cargo term vertical certify the first crossing EXM trade opportunity in India. The campent operation on an ease light tuberies and and the core business comprises of Combiner Freight Stefanos (CPS) and sland Container Depots (CDI). As a nester of the port infest studence CPS as and CDC as also other services like Customs ineproductivesance, Suffrigi Coesul of the port infest studence. of the port intestructure, IF-Size and ICDs also offer services like Customs inspection/size areas, Sulfrag (Dentifier) Wight printed and pray, among dates. They are an important is finite moment and constructed cape and comprising the port instancture. Alongs Terminals Limited is one of the largest ICFS operation in India with a combined in saled counted by done or mailtim sequent left. Firminals is Limited and the CFS operation of the 2000 with the fact CFS at JAPP in Murtinal. Thereafter, the purpoy of growth continued with offering can of india's select CFS Combineds. Some militaration is the subjectory include lastering CFS Muchani CFS Chemistria (SF). Description is Death in a John venture with CMS CMS (CFS) and CFS in JAPP in 2015 or CFS (Askets in 2017). Electricity the largest and comprising the comprising and comprising the comprising and comprising a comprising a solidary. Specific largest and comprising a solidary. Specific largest and comprising a comprising a comprising a comprising a comprising a solidary. Specific largest comprising a comprising a comprising a comprising a comprising a solidary. Specific largest comprising a comprising a comprising a comprising a comprising a solidary. Specific production and comprising a comprisin

Multimose, in 2019.

Strategy:
Widen our network by adding new CFSe: The company is tooking to adding its existing portiols of CFSe by social for opportunities at strategic locations where there is existing and forecessable demand. With policious sexual networks of eliberations (Rigitation), it will become increasingly official for small food glayers who do not have the requisite read and populgration developed. The remarksharing in the Government of India is posted in grow in pre-superior strates. Expand through CFSe and Multimodal CFSe and as a layer by this in growing this export vertical. Expand through CFSe and Multimodal CFSe and is a layer by this in growing this sport vertical.

Expand through CFSe and Multimodal CFSe and is a layer by this in growing this and in the loss of the company of the com

- Logates Parks.

 Grow through hold and spoke model: The company plans to operate a hub and spoke model, with its desiring hub and spoke container strongs and delivery man industrial behaviors. It is a container container strongs and delivery man industrial behaviors and man provide container strongs and delivery man industrial behaviors. The container strongs are delivery to the company is enhancing the digital capabilities. One of the man is to provide searches service and optimized operations to deliver behavior and provide searches service and optimized operations. The aim is to provide searches service and optimized operations and optimized operations. The aim is to provide searches service and optimized operations and optimized operations. The container operations are desirable in the container operations are deliverable and optimized operations. The aim is to provide searches services and optimized operations are deliverable and optimized operations. The container operations are deliverable and optimized the container operations are deliverable and optimized the container operations. The container operations are deliverable and optimized the container operations are deliverable and optimized the container operations are deliverable and optimized the container operations.
- operations. Explore intergrant opportunities including other adjacencies: The company intends to explore other opportunities including other adjacencies: The company intends to explore other opportunities with companion some symmights with the business of Alstago Terminals Limited, and can help develop and enhance the compresence in land, use and all capple laminals.

Resson / Rationale for the Scheme of Arrangement and Demerger

- Reason / Rationals for the Schame of Arrangement and Dentegrer.

 This Schame for the George and visioning for Dentegred Lindshings just defined in the Schame) of the Demograph

 Company on Reacting Companies, results in the Inflowing barrells.

 The Demograph Underships and the Remaining Business have both actived scale and experience to exact house based on their cent stranger. Additionally, both businesses after with officers than of including dynamics in the form realized of this companies, caledings, cognitions and tables and the them, sergence of the the underships, would enable housed management to copione to go other than the form.

 Proposed the companies of the companies and duclears manifest the through the Schame.

 The Companies are considered to the Companies of the Co

- nature of rask, compensor, chairwayer, opportunities and scartess infections. I strice, specyglout of the "best unclaimagnees" to eight on the post of the post of

lbri	iged Balance Sheet:			(? in Lakh
Par	tioulars	FY 2022-23 (Consolidated)	FY 2021-22 (Consolidated)	FY 2020-21 (Standalone)*
Ass	eta			
1.	Non-Current Assets	U		
(1)	Property, Plant and Equipment	8,265.77	1,531.87	0.00
(b)	Right of Use assets (not)	35,796.38	793.79	0.00
(#	Goodwill on Consolidation	3,257.58	3,257.58	0.00
(4)	Other intangible assets	3,439.67	4,090.34	0.00
(4)	Intangible assets under development	53.00	8.43	0.00
0	Investments accounted for using the equity method	10000	57903	
(0)	Investments in joint ventures	2,664.78	0.00	0.00
(g)	Financial Assets	3 2000	.000	
00	Loans	52.20	0.00	0.00
(6)	Other Financial Assets	4,549.52	4,617.83	0.00
11	Deferred tax assets (net)	6,481.87	0.00	
0	Non-current tax assets (net)	178.06	362.26	0.00
0	Other non-current assets	52.61	39.61	0.00
Tot	I Non-Current Assets	54.791.42	14.691.71	0.00

2.	Current Assets			
(a)	Contract Assets	1,598.64	643.17	0.00
(b)	Financial Assets			
0	Investments	932.76	0.00	0.00
(ii)	Trade Receivables	5,325.77	2,038.52	0.00
(iii)	Cash and Cash Equivalents	1,312.70	937.93	0.26
(iv)	Loans	64.81	31.97	0.00
(v)	Other financial assets	2,998.78	160.50	0.00
(c)	Other Current Assets	1,319.45	281.61	0.00
Tota	al Current Assets	13,552.91	4,093.70	0.26
Tota	al Assets	78,344.34	18,785.41	0.26
Equ	ity and Liabilities			
1.	Equity			
(a)	Equity Share Capital	4,913.91	0.00	0.00
(b)	Other Equity	15,662.47	289.13	(0.99)
Equ	ity attributable to equity holders of the parent	20,576.38	289.13	0.00
Non	-Controlling Interests	1,215.72	1,255.62	0.00
Tota	al Equity	21,792.10	1,544.75	(0.99)
Non	-Current Liabilities			
(a)	Financial Liabilities			
0	Borrowings	2,717.41	10,227.30	0.82
(ii)	Lease Liabilities	36,333.94	739.80	0.00
(b)	Employee benefit liabilities	330.73	218.13	0.00
(c)	Deferred tax liability (net)	979.89	1,212.48	0.00
Tota	al Non-Current Liabilities	40,361.97	12,397.71	0.82
Cur	rent Liabilities			
(a)	Contract Liabilities	506.19	198.38	0.00
(b)	Financial Liabilities			
m	Borrowings	487.51	73.47	0.00
(ii)	Lease liabilities	1,821,94	214.63	0.00
(iii)	Trade Payable			
(1)	Total outstanding dues to Micro enterprises and Small enterprises (MSME)	126.09	0.00	0.00
(2)	Total outstanding dues of creditors other than MSME	10.885.18	3.048.32	0.00
(c) (iv)	Other financial liabilities	393.56	491.11	0.00
(IV) (C)	Employee benefit liabilities	310.61	109.98	0.43
(U) (d)	Other current liabilities	1,659,19	707.05	0.00
	other current liabilities	16,190,27	4.842.94	0.00
	al Current Liabilities	78,344,34	18.785.41	0.43

any does not have Subsidiary/Joint Ventures dated Financial Statement was not applicable sed Profit and Loss Account:

				(₹ in Lakhs
Part	ticulars	FY 2022-23	FY 2021-22	FY 2020-21
_		(Consolidated)	(Consolidated)	(Standalone)*
L	Revenue from operations	70,570.87	12,821.48	0.00
II.	Other income	1,147.73	126.81	0.00
III.	Total Revenue (I + II)	71,718.60	12,948.29	0.00
IV.	Expenses			
	Cost of Services rendered	43,760.22	8,964.95	0.00
	Employee Benefits Expense	6,954.02	1,926.91	0.00
	Depreciation / Amortization Expenses	5,100.33	633.60	0.00
	Finance Costs	3,190.08	187.10	0.05
	Other expenses	5,513.13	632.92	0.33
	I Expenses (IV)	64,517.78	12,345.48	0.38
	fit before tax and share of profit from joint			
	tures	7,200.82	602.80	(0.38)
	re of profits of joint ventures	360.41	0.00	0.00
	lit Before Tax (V)	7,561.23	602.80	(0.38)
VI.	Tax Expenses			
	Current Tax	2,760.49	333.32	0.00
	Deferred Tax credit	(1,056.98)	(116.27)	0.00
	Adjustment of Taxes relating to earlier years	(21.63)	0.00	0.00
VII.	Total Tax Expenses	1,681.88	217.05	0.00
VIII.	Net Profit / Loss for the period After Tax (V-VII) (A)	5,879.35	385.75	(0.38)
X.	Other Comprehensive Income			
а.	Items that will not be reclassified to subsequently to Profit or Loss:			
	Re-measurement gains/(losses) on defined benefit plans (net of tax)	(31.21)	(18.89)	0.00
	Other Comprehensive Income for the year,			
	net of tax (B)	(31.21)	(18.89)	0.00
XI.	Total Comprehensive Income for the Year, net of tax (A) + (B)	5,848.14	366.86	(0.38)
	Earnings Per Equity Share			
	Basic (In Rs.)**/***	1,64,46,257	8,75,836	18,873
	Diluted (In Rs.)**/***	2.34	8,75,836	18,873
	lit attributable to:			
Equi	ity Holders of the Parent	5,756.19	306.51	0.00
Non	-controlling Interest	123.16	79.24	0.00
	er Comprehensive Income attributable to:			
Equi	ity Holders of the Parent	(31.34)	(16.06)	0.00
Non-	-controlling Interest	0.13	(2.83)	0.00
Tota	Il Comprehensive Income attributable to:			
Equi	ity Holders of the Parent	5,724.85	290.45	0.00
Non-	-controlling Interest	123.29	76.41	0.00

To the controlling bittories 1 (23.22) (but 1) (but 1)

Freight Stations.

Altegor Terminals Limited was formed with a vision to tap the opportunities that lie in the terminals space owing to the increasing DNM trade opportunity in India. Hoperates on an issest light business model and the core business comprises of Contrare Freight Station (SFS) and India of Contrare Preight Stations (SFS) and India of Ind

Unemerger
Acquisition of Container Freight Stationshinand Container Depots and other related logistics businesses
of Allicergo Logistics Limited through (Scheme) of Demerger
Inaccurations with reScheme Armanyment (Scheme) eleven he Holding Company and Alcargo Logistics Limited
as approved by Horbits National Company Law Tithural on the Manuary 2023 Container Freight Stationshinand Container
Depots (logistics businesses), were demenged and transelered to the Holding Company with electron the Appointed
state of April 1, 2022 (appointed daul), in consideration of 28, 25, 55, 254 equity sharese of the Holding Company with electron the Appointed
state of the Scheme was 01* 4 pml 23 better the Appointed Scheme (ALL) of Re 2 each hily yad up to meet a feet of the Appointed Scheme was 01* 4 pml 23 better the Appointed Scheme wa

Local transport parts where yearly states held in Al Cargo Logistos Limited (ALL) of Rs 2 each fully pool up. The effective date of the Scheme was 10 *April 2022.

Parasent to the advance of demenger approved by NCIZ 12.45.65 (5.24 equity shares of Rs. 2 each flav you be issued to the scheme of demenger approved by NCIZ 12.45.65 (5.24 equity shares of Rs. 2 each flav you be issued to the scheme of demenger approved by NCIZ 12.45.65 (5.24 equity shares of Rs. 2 each flav you be in the scheme of demenger and the scheme of demenger and scheme of demenger and scheme of demenger above, the initial based and post of period by adhares 10 when the individual control date April 18, 2023.

Along with issuence and allower of equity shares have helder Company in accordance with the scheme of demenger above, the initial based and posts on equity post place of the 16 forting Company variety of equity shares for the 30 except of the 16 forting Company variety of except shares of the 30 except of the 16 forting Company has been increased by the 20 except to 16 forting Company has been increased by the 50 except to 16 forting Company has been increased by the 16 forting Company has been increased by the 16 forting Company has been consecuted to the 50 except to 16 forting Company has been consecuted to the 50 except to 16 forting Company have been accounted in the Financial Statements at book values as appearing in the books of the Demenged Company as on the obset of the 16 forting Company have been accounted in the Financial Statements and account for the same to the Holding Company have been accounted in the Financial Statements and account for the same to the Holding Company have been accounted in the Financial Statements and account for the same to the Holding Company have been accounted in the Financial Statements (16 forting Company and and account for the same to the Holding Company and advanced to the 16 forting Company and and account for the same to the Holding Company and advanced to the 16 forting Company and advanc

Basis of preparation.

The Consolidated Financial Statements "CFS" of the Group have been prepared in accordance with the Indian Accounting Standards (Indian Accounting Standards) (Indian Accounting Accoun

- rent versus non-current classification

 Croup presents assets and labilities in the balance sheet based on current fron-current dissalfication,

 sets it is adead as current when it is

 Expected to be realized or intended to be sold or consumed in normal operating cycle

 Helioptimarily for the purpose of trainfly

 Expected to be realized within twelve morths after the reporting period, or

 Cash or cash equalistic misses sest-steed from being exchanged or used to settle a liability for at least twelve

 months after the opporting period.
- All other assets are classified as non-curren

A liability is treated as current when it is:

- The sepected to be setted in normal operating cycle
 It is held primarily for the purpose of trading
 It is a due to be setted within thevelve morths after the reporting period, or
 There is no unconditional right to defer the settlement of the liability for at least helder morths after the reporting
 period.

period
All other lacilities as classified as non-current.
The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its opporting cycle.
Determed the assets and isolaties are obserted as non-current assets and lacilities.

2.2 Basis of consolidation

The CFS comprise the financial statements of the holding Company and its subsidiary as at 31st March, 2023.

Speedy Multimodes Limited (subsidiary w.e.f. October 31, 2021) (85% holding).

Speety Multimodes Limited (subsidiesy w.e.f. Oraber 81, 2021) (6% hotbring).

Control as chared when the Group is expected or har rights to variable either from its involvement with the invested and has the ability to affect three mirror brough its governous the investee. Specifically, the Group controls an investee in and only if the Group is and of the better.

Power over the investee (i.e. existing rights that give it the current ability to detect the relevant advises of the investee). Exposure or rights to variable returns from its involvement with the investee and.

The ability to use its power over the investee to affect dis entures.

Generally, there is a presumption that an analyze of the vivilence of the investee. The compared of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee. The Group has less than analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the investee is an analyze of the vivilence of the other vivilence is an analyze of the vivilence of the other vivi

necess. The Group re-assesses whether or not it controls an invested if facts and circumstences indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and essess when the Group obtains control of the subsidiary. Assets, labellits, concern and expenses of a subsidiary soquited or disposed of using the period are not used in the consolidated intends statements from the date the Group pains control with the date the following the consolidation of the date of the consolidation of th

use ducing jairs form our unit eater are chappelesses so continue to existe activities and office. CPS are prepared using uniform accounting policies for like letransations asked office events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statement is preparing the consolidated financial statements to ensure conformity with the Group's accounting

Financial statements in prepairing the consolidated financial statements to ensure contormity with the unsup a account up profesions.

The financial statements of all eritles used for the purpose of consolidation are drawn up to same reporting date as that of the hotoling Company, is particle ended of "Hatten".

Consolidation procedure:

Consolidation procedure:

Controlled like terms of assets, liabilities, equity, income, expenses of the Parent with those of its subsidiaries. For this purpose, become and expenses of the subsidiary are beased on the amounts of the assets and siabilities recognised in the consolidated instruction at the expension date.

Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's profront of equity or each subsidiary, showness combinations poliving which was become from a reflected product.

Eliminate in full integroup assets and siabilities, equity, income, expenses and call flows reliating to the parent's investment in each subsidiary and the parent's profront of equity or death subsidiary and the parent's profront of equity or each subsidiary and the parent's profront of equity or each subsidiary and the parent's profront of equity or expenses and call flows reliating to the parent in the parent of expenses and call flows reliating to the parent in the parent in

Profit or isses and each component of other comprehensive income (COI) are altiflusted to the equity holders of the holding Company of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a defort belance. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full or consolidation.

between members of the Group are eliminated in full or consolicidation.

Achange in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equily transaction. If the Group loses control own a subsidiary is.

If the Group loses control own a subsidiary is.

Descopprises the assets findularing poodwilly and labilities of the subsidiary at their carrying amounts at the date when control is lose.

Descopprises the carrying amount of any non-controlling interests.

Descopprises the cumulative branishation differences recorded finequily.

Recognises the arvalue of in reference in the consideration accorded in equily.

Recognises the arvalue of any investment retained.

Recognises are survalue of any reference retained.

Recognises are purplies or deficit in profit or loss.

Redustations the parent's share of components previously ecognised in COI to profit or loss or retained earnings.

Sampropriste, as would be required if the Group had directly disposed of the related assets or liabilities.

Business combinations

Business combinations

Such as combinations accounted to using the acquaition method. The cost of an acquaition is measured as the Such as combinations accounted for using the acquaition terms and as the combination of the such as the service of any process of the such as the service of any process of the such as the service of any process of the such as the service of the servi

- sured at the basis indicated below.

 Deferred tax assets or failable, and the liabilities or assets related to employee benefit arrangements are recognized and reasoured in accordance with InAAS 12 izonom Taxand had \$19 Employee Benefit respectively. Periodnized surface for the proposed flower flower policy of the proposed flower policy of the proposed flower flowe

- Recognized right as are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential review of the executive dright. When the Group posquees a business, a sessesse the financial seases and felialities same of the regionaries designation in accordance with the contractual terms occorrion, for contractual results or contractual results are contractual to the contractual results are contractual to the contractual results are contractual to the contractual results are contractual results and the results and a supplement of the results are contractual results. Any contractual results are contractual results are contractual results are contractual results. Any contractual results are contractual results are contractual results are contractual results. Any contractual results are contractual results are contractual results. Any contractual results are contractual results are contractual results. Any contractual results are contractual results are contractual results and the contractual results are contractual results. Any contractual results are contractual results are contractual results are contractual results. Any contractual results are contractual results are contractual results and the contractual results are contractual results are contractual results are contractual results. Any contractual results are contractual results. Any contractual results are contractual results. Any contractual results are contr

When goods ill has been allocated to a cash personaling val and paid in the governer to increase the state of the governer of governer of the governer of governer of the governer of governer of

Transnepal Freight Services Pvt.Ltd (50% holding) and Alicargo Logistics Park Pvt.Ltd. (ALPPL) (51% holding)

Transcept Friedy Services P-tut Lis (MP-holding) and Allergo Logistics Peter P-Lis (Mp-PL) (51% holding). Aprive terular is a lyeo option transgement the every the practice is him be not incorted of the arrangement two religions of the excess of the prin venture. Joint control is the contantally agreed sharing of control of an arrangement, which is consist only when discontine about the relevant activities require unature converse of the prince sharing control. The consistentions made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiation. The longs is relevanted in a secondate and print written are accounted for using the equity method. Under the capity method, the investment in an associated and print written are accounted or study. The consistent of the investment and is adulted for occopied charings in the Group as share of the associate or joint venture are accounted for the excession of the investment and an adulted for occopied charings in the Group as share of the associate or joint venture is not the acquisition date. Goodwill relating to the associate or joint venture is not the investment and an oftended for imprament individually.

The Consolidated Statement or Print and Loss reflects the Group's share of the results of operations of the associate or joint venture. Any charge, in Cell of these intends to print venture is not a charge recognised directly in the equity of the associate or joint venture, any capitable, in the Statement of Charges in Equity Unrealized gains and the Group's Collination when their has been an charge recognised directly in the equity of the associate or joint venture and considerable in the disassociate or joint venture. Any capitable, in the Statement of Charges in Equity Unrealized gains and the Group's Charge and the Group's Charge.

celebration of softwern the country of a trie descourse or pure the second or the country of the celebration of the celebration

or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of frose profits only after its share of the profits equals the share of losses not recognised. The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the Coreodidated Salement of Profit and Loss.

Considerable Statement of the survivous is waiter or protet or loss of an associate and a joint venture is shown on the foac of the Concrodicate Obstance of Protet and Loss.

The financial statements of the associate or joint venture are prepared to the series reporting periods at the Group. When recessary, adjustments are made to bring the accounting policies in the risk those of the Group.

After application of the equally method, the Group determines whether its is necessary to recognise an impairment loss on its investment in associated print venture. Acts reporting state in the Group determines whether there is objective ovidence that the revestment in the associated print venture. Acts reporting state in the Group determines whether there is objective ovidence that the revestment in the associated print venture. Acts reporting state in the Group determines whether there is objective ovidence that the revestment in the associated print venture is only a subject to the control of the association of print venture and in a control of the association of print venture and in the Controlidated Statement of the associate and a joint venture in the Controlidated Statement of the second or the second or the second or the controlidated Statement of the second or the second o

Seatement or Trust all LUSA. Upon less of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

disposal is recognised in profit or loss. Foreign currencies Exchange differences arising on translation / se or expenses in the period in which they arise.

Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those

goods or services.

Container freight station income
Income from Container Handling is exceptised on completion of its performance obligation.
Income from Container Handling is exceptised or the period the container is kiply in the Container Freight Station as per this
Income from Gourd Flexi is recognized for the period the container is kiply in the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container of the Container Freight Station as per this
Income from Gourd Flexi is the Container Freight Station as per this
Income from Gourd Flexi is the Container Freight Station as per this
Income from Gourd Flexi is the Container Freight Station as per this
Income from Gourd Flexi is the Container Freight Station and G terms of arrangement with the asstormers.

Further, a subsidiery Company recognises revenue in case of one of the Customer (which is Government Undertaking) as per the Commercial arrangements agreed with them. The same is as per normal customary Trade Practice followed in the business of the Customers.

Others

Reinchusement of cost is retited off with the relevant expenses incurred, since the same are incurred on behalf of the customers.

Interest income is recognised on time proportion basis. Inderest income is included in finance income in the Statemen of Profit and Loss.

Notified income is recognised when the Group's right to receive the payment is established i.e. the date on which shareholdshis approve the dividend.

shallellouds a approve a re-dissect.

Subjects support charges are recognized as and when the related services are rendered.

Contract balances include trade receivables, contract assets and contract liabilities

Trade receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the passag ime is required before payment of the consideration is due). Trade receivables are separately disclosed in the finan

Contract assets

Contract asset includes the costs deferred for Container freight stations operations releting to import handling and transport activities where the Group's performance obligation is yet to be completed.

If the Group performs by transferring services to a customer before the customer pays consideration or before paymen is due, a contract assets in exceptional control or the customer pays consideration or before paymen is due, a contract assets in exceptional control.

Contract failabilities

A contract shall be an Advisory and a control or and

Contract liabilities
A contract liability is the obligation to transfer services to a customer for which the Group has received considerable for an annual of considerable to before the Group has received considerable annual reconsiderable to the Group has received to the customer, a contract faithly is recognised which the payment is made of the purposed to all on phinches or surface), but an extend the customer can be considerable to the customer can be considerable to the considerable are recognised are revenue when the Group performs under the contract.

Taxes

Current Income tax

Current income tax assets and liabilities are measured at the amount expected to be recovilosation authorities in accordance with the applicable too lives. The tax raises and tax laws uses are those that are enabled or substantively enabled, after regional gibtle.

Current Income to succession or structure, are trepting suggested. Uses the recognised outside the Statement of Profit and Loss is recognised outside the Statement of Profit and Loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the area terms with respect to shautons in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax

Deferred tax provided using lability approach on temporary differences between the tax bases of assets and liabilities and the carrying amount for frincind reporting gusposes at the reporting date.

Deferred tax sabilities are exceptised for a flaxable temporary differences, except.

When the deferred tax sabilities are exceptised for a flowable temporary differences, except.

When the deferred tax sabilities are exceptised for the transaction, aftest make the accounting profit not taxable profit not tax business contribution and at the time of the transaction, aftest make the accounting profit not taxable profit not tax business contribution and at the time of the transaction, aftest make the accounting profit not taxable profit not be transproary differences on the contribution and its profitable that temporary differences will not evenien in the foreseeable busine.

Deferred tax assets are encogned for all describe temporary differences, the carry (orward of unused tax credits and any unused tax credits and unused tax depends any unused tax credits and unused tax depends and tax

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and intere in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences or

to unines.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longs probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilised. Unincognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future itscale profits will allow the deferred tax asset to be recovered.

become protable that future tractile profits will allow the deferred tax assets to be convered.

Deferred tax assets and distiliates are reasonated at the zures to the recognised or profits will be asset to be convered.

Deferred tax assets and distiliates are reasonated at the zures to the recognised or substantively eracted as reasonated or the labelity is settled, based on lax rates (and tax laws) that have been encoded or substantively eracted after exporting data are leafly to be terms exposprised or utilised statement of profit and loss is their order comprehensive inverse or in caught). Deferred tax tenses are congolised orderation to the undeling transaction either in POLI (Other Comprehensive income) or disredly in equity. The benefits acquised as part of a business combination, but not satisfying the orderist for separate recognition at that data, are encognised absequently if new information about facts and circumstances change. Acquired deferred tax benefits accepted with the measurement profit adors about the latest to that acquisited the that acquisited in the years them we information obtained about facts and circumstances existing in the acquisition distal. If the carrying amount of pools in zoo, my remaining interest to pomption and the profit of the appoint the profit of the acquisition of the profit of the possible processing prochase gains. All other acquired tax benefits reasiled are recognised in Consolidated statement of profit and loss.

are close. The Grap offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set of current tax assets and other tax stabilities retained in common tax assets and other tax stabilities retained in common tax assets and current tax stabilities retained and other than stabilities and the deferred tax stabilities deferred tax assets on the common tax assets of the common of deferred tax tax indictions or assets are assets of the common tax of the common tax assets of the common tax as as as as as a section tax as a section tax as as a section tax as a section tax as as a section tax as as a section tax as a section tax as as as a section tax as a section tax as a section tax as a section tax as as a section tax as a

Minimum Alternate Tax: According to section ITABA of the Incorne Tax Act, 1961, Minimum Alternative Tax ("MAT") paid over and above the normal income tax in a subject year is eligible for carry forward for fitness succeeding assessment years for set-off against normal income tax liability. The MAT credit asset is assessed against the normal income tax during the specified period.

protod. Mirminar alternate tax; (MAT) paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred fax seast is recognised for MAT credit available only to the extent that it is probable that the concerned Group will pap romail in come tax during the appointed proved. a.e. the principle of revisible ATT credit is already to be carried towards. In the year in which the Group recognizes IMAT credit as an asset, it is created by way of credit to the statement of profit and loss are downs as part of elements used. The Corpus reviews the VALT credit intelligent and extendition of the statement of year of the control of t

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or part the balance sheet.

in the basince sheet.

Property, plant and equipment.

Property, Plant and equipment are stated at cost less accumulated depreciation / amortisation and impairment loss, if any Cost comprises the purchase price and any cost airributable to bringing the asset to its working condition for the intended use. Demonstration port airributable sometiment of the state abstantial period of time to get resky for its intended use are also included to the existinct representation of the price and the state abstantial period of time to get resky for its intended use are also included to the solar they relate to the period till such assets are ready to be just to use. Capital work in progress is stated at cost.

cupinui work in progress is searcia acces.

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates th separately based on their specific useful lives. Likewise, when a major inspection is performed, als cost is recognit in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other reparat maintenance costs are recognised in Consolidated Statement of Profit and Loss as incurred.

Depreciation

Deplectation is calculated on a straight-line basis over the estimated useful lives of the assets as follow.			
Category	Useful lives (in years)		
Building	20 to 30		
Plant and machinery	10 to 15		
Heavy equipments	12		
Furniture and fixtures	10		
Vehicles	8 to 10		
Computers	3 to 6		
Office equipments	5		
Trucks and Trailors	8		
Other tangible assets	3 to 7		
Leasehold Land & Building	3 to 30		

Leasenble Land & Building Land & Building Land Million (1 the asset of the lease term of exceeding 10 years Assets individually cooring less than Rs. 5000 are fully depreciated in the year of acquisition. Assets individually cooring less than Rs. 5000 are fully depreciated in the year of acquisition. The coordinate of the coordinate of the coordinate of the coordinate of the coordinate or set instant of coordinate or set instant or coordinate or settled unless which are different from the useful life precision of Schedule in to the Companies Ad. 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are filely to be useful.

approximation of the period over which the assests are likely be bused.

A fall tend properly, but and equipment and way splintant port in intelly exceptised is derecognised upon disposal or when no future ocorronic barriells are expected from its user of apposal. Any gain or loss arising on derecognition or when no future ocorronic barriells are expected from its user of apposal. Any gain or loss arising on derecognition or when no set of control is a set of apposal. Any gain or loss arising on order operation included in the Consolidated satement of portil and loss when the asset is developed and the carried and values, useful. We are of members of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, I appropriate.

Intampble assets accurred separately are measured on initial recognition at cost. The cost of intemptile assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intemptile assets acquired are carried at cost less any accumulated mentionation and accumulated impairment becess internally generated intemptiles, excluding capabilised development costs, are not capitalised and the related expenditure is reflected in portific or loss in the period in which the expenditure is incurred.

Amortisation intergible assets with finite lives are amortised over the useful economic life and assessed for impairment wherever there is an indication that the intrapible asset may be impaired. The amortisation period and the amortisation method for an intrapible assets with after use sufficient previoused listest the end death proprieting-ord. Charges in the expected useful file or the expected pattern of consumption of future accornance benefits emboded in the asset are considered to modify the amortisation propriet on method, as appointed, and are treated as charges in accounting estimates. The amortisation expense on intergible assets with finite lines is recognised in the Statement of Profit and loss whice such meandule somes and of cannior solar local native.

Category	Useful lives (in years)
	5 to 10
Computer softwares	3 to 6
License Fees	6

In An inamphie asset is demongrised upon disposal (i.e., at the date the recipient obtains control) or when no fu-economic benefits are expected from its use or disposal. Any gain or less arising upon derecognition of the a calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of profit and loss, when the asset is derecognised.

pnairment of Non-Financial Assets

ses, at each reporting date, whether there is an indication that an asset may be in Indication passesses, as dart reproring date, whether time is an incudant has an asset may be impaired. It siy indication rests, or with a marker parameter of the property of the property of the companion of the passes of the property of the passes of the property of the passes of the property of the passes o

amount of an asset or COU exceeds be recoverable amount, the asset is considered imparted and is written down to recoverable mount. In assessing the value in use, the estimated future cash flows are discounted to their present value using a post-tax discount rate that reflects current makes the assessments of the time value of money and the finds specific to the asset, in determining that value less contact disposal, recent multitath translations are taken into account. In to such thransactions can be determined, an appropriate valuation models used.

The Corps beams be impartment calculation on obtained tradgets are taken into account. In to such thransactions can be determined, and appropriate valuation models used.

The Corps beams be impartment calculations are taken into account. These budgets and become calculations presently owney application spread supervision. It is a such that the present of the pr

recognised. Impairn Borrowing costs

Borrowing costs

Drowning costs includes interest and amortisation of ancillary cost over the period of loans which are incurred in connection with amangaments of borrowings.

Borrowing costs includes interest and emortisation, construction or production of an asset that necessarily takes as Dorwing costs included by an attack that the acquisition, construction or production of an asset that necessarily takes as substantial period of time to get ready for the intended use or sale an application as part of the cost of the asset. All other borrowing costs are premiered in the period in all this other boy recour. Borrowing costs are consistent of interest and other costs that an entity incurs in connection with the borrowing of funds.

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract of the right to control the use of an identified asset for a period of time in exchange for consideration. Group as a lessee

Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-lerm leases and leases of low-value assets. The Group proprises lesses liabilities to make lesse payments and right-of-use assets representing the right to use the ruthering respectively.

Right-of-use assets

Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lesse (i.e., the date the underlying asset is available for use.) Right-of-use assets are measured at cost, less any accumulated opprocision and impairment bases, am adjusted for any remeasurement of less shallelise. The cost of price-use assets includes the mount of lesses is labelles are cost in the commencement date less any lease incretibles consequent of the commencement date less any lesser incretibles of a straightfered to a less thanks and less thanks are consequent of the commencement date less and less thanks are consequent to the less and less thanks are consequent to the less are consequent to the less and less thanks are consequent to the less and less are consequent to the less are con

Lease Liabilities
The Group recognises lease liabilities measured at the present value of lease psyments to be made over the balance lease term. In aductating the present value of lease psyments, the Group uses its incremental borrowing mise at the lease commonismed tools because the interest entarpoint in the lease in treatly determinable. After the random day, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease psyments made, in addition, the carrying amount of lease leadings or innecessities of interest and reduced in the lease psyments in actions; in the lease psyments reduced in the lease psyments reduced in the lease psyments reduced in the lease psyments. In the lease psyments reduced to the lease psyments reduced to the lease psyments reduced to the lease psyments.

determine such lease payments). Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases i.e., those leases that have a lease term of 12 months or leases that have a lease term of 12 months or leases that have a lease term of 12 months or lease that have a close that have a lease to the value assets are concorned as expense over the lease term.

Provisions
Provisions are encognised when the Group has a present chilgation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the chilgation and a relable settlem can be made of the amount of the chilgation. When the Group expects some or all of a provision to the relablest external control of the children or control of the children or control of the children or control of the children of the control of the children of the children of the children of the children or control of the children of the c

are uses a cut any remonstration. The effect of the interval and money is malerial, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a framework. Contingent liabilities.

Continger (tablish) is a possible obligation that arises from past events whose existence will be confirmed by the concurrence or non-consuration of one or more uncertain future events beyond the control of the Group or a presendigation that is not prospised decause it is not probable that an ordinary or resolvent that the required to seller the obligation on A confinger fluidility also arises in exterior serve cases where there is a liability that comnut be recognised section. n the financial statements

Retirement and other employee benefits

current employee benefits

Employee benefits papule whofly within twelve months of availing employee services are classified as current
employee benefits. These benefits include salaries and wages, tonus and exparts. The undiscounted amount
current employee benefits cuts as salaries and wages, tonus and exparts. The undiscounted amount
current employee benefits such as salaries and wages, tonus and exparts to the paid in exchange of employee
services are recognized in the period in which the employee modes the related service.

Definited contributions pains a solar analysis and a few pains of the pains of the

Defined benefit plan:

Defined benefit plant:

Canably facility, wherever applicable, is provided for on the basis of an actuarial valuation done as per projected unit credit method, carried out by an independent actuary at the end of the year. The Groups' grafuity benefit scheme is a defined benefit plant.

Accumulated sear, which is expected to be utilised within the next 12 months, is treated as short term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unseted entitlement that has accumulated at the reporting date.

arises of the number entitlement that has accumulated at the exporting date.

The Orings nettes accumitated been apposition to be centred forward beyond welve months, as long-term enclopes benefit for measurement purposes. Such long-term compressable alterances are provided for based on the extraction using the projected such receit medical and the water of The Compressable alterances are provided for based on the extraction control and the service of the compressable alterances are provided for the extraction control and the service of the control and the service of the service of the extraction alters are provided. In the service of the serv

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

instancina volations entry.

Financial assets in Financial asset in Financial ass

For purposes of subsequent measurement, financial assets are classified in four categories

- or purpose of subdequart measurement, transcal assess are orassinate in trust categories: Debt instruments at immortied conspiration and provided in the provided provided in the provided prov
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assists are subsequently measured atmontised cost using the effective intenses rate (EFI) method. Amortised cost is calculated by sixing rate account any discount propriation case; placed made to exceed the sea an inergial part of the FITTH DEFI Amendation is subsidiary in the propriation assistance of Profit and Loss. The losses while given in primarian are recognised. Debt instrument of the Substract of Profit and Loss The losses with growing promiting supplies to the care of their convolved.

A debt instrument is classified as at the PVTOCI of both of the following offering are met.

The cligative of the business model is achieved both by collecting contractual cash flows and selling the firmforcial assets, and

The asset's contractual cash flows represent SPPI.

The assert is contractable can flow represent SPP). Debt instruments include within the TVIOL category are measured initially as well as at each reporting date at fair value. Far value movements are recognized in the other comprehensal income (IOCI) However, the Group recognized interest income, implement losses at revention and referent personage and resis an test Settlement of Portilland Loss. On developation of the asset, cumulative gain or ross previously recognized in OCI is reclassified from the equity to the Settlement OF Portilland Loss. Interest earned whilst hording PVTOCI debt instrument is reported as interest income using the Elimentoci.

VEVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

The addition, the group work of designed and between the addition, the group work of designed and obstitutions of the addition, the group work of designed and obstitutions of the addition that the addition as a first PLF. However, such deliction is allowed only if doing so reduces or diministes a measurement or recognition in concentrative priempts and a structuring mentals. The group has not designated any old instrument as a FIVTPL. Delict instruments in addition and the properties of the designated any old instrument as a FIVTPL. Delict instruments in addition and the properties of the designated and the properties of the designated and the properties of the designated and the properties of the properties of the designated and the properties of the designation of the properties of the prope

Saltement of Froft and Loss.

Equity investments in scope of Ind AS 100 are measured at fair callae. Equity investments in scope of Ind AS 100 are measured at fair callae. Equity investments which are held for trading and cassafed as at FI/TPC. For all other equity instruments, the droug make an inneccable election to present other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument, by instrument as an EV/TPC. It then all fair value changes on the instrument, and excluding dividents, or exclosing dividents. The disolitation is made on Intella recognised in the CVI. There is no exposit for the normal fair monocable on a size of investment. However, the Group may brained the low cambellage gain or low swiften equity calls with the call of the comprehensive fair value with an other pre-secretion.

Derecognition
Amenical asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily descorprised (i.e. removed from a Groups's balance sheety when:

The rights to revolve cash flows from the asset have expired, or

The Group has transferred its rights to receive cash flows from the asset and either (a) the Group has transferred substantially all the risks and revealed of the expired. (b) the Group has form ferred and the risk and revealed of the expired of the salest.

all he loks and reverse to the copy.

In payment of framelal assets
In accordance with Ind AS 100, the Group applies expected enables (ECL) model for reseasurement and ecognition
of impairment loss on the Stratistics which are not that related through Statement of Profit and Loss, Loss allowance
for frame enoughted to the Stratistics which are possible and through Statement of Profit and Loss, Loss allowance
for frame enoughted through Statement and the Stratistics of the Statement of Profit and Loss, Loss allowance
for frame enoughted through the Statement and Loss and Lo

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expe Statement of Profit and Loss. This amount is reflected under the head other expenses in the Statement of

Loss.
As a practical expedient. The Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade neceivables. The provision matrix is based on its historically observed default rates over the expected life of the trade neceivables and adjusted for hereal choicy gestimates. A very prograp date, the historical observed default rates are updated and changes in the floward-looking estimates are analysed. Financial liabilities in the proposition and measurement.
Financial liabilities are classified, at inteller ecognition, as financial liabilities at fair value through Statement of Protification, John and thorough, payables, or as definatives designated as bedging instruments in an effective fielding and continues of the protinual continual contin

as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payat of directly attributable transaction costs.

or unlevely authoritative transaction codes.

The Groups's financial liabilities include trade and other payables, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

Loans and borrowings

After initial recognition, interest-bearing bans and borrowings are subsequently measured at amortised cost using the

After method. Gains and losses are recognised in Statement of Profit and Loss when the liabilities are derecognised as
well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

This cutings y general years are proposed from the colligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing fability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability are substantially modified, such an exchange or modification is treated as the derecognition of an evil liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand 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

Segments
As the Group operates a single business i.e Container Freight Stations, accordingly, segment reporting is not applicable to the Group.

Cash dividend and non-cash distribution to equity holders of the parent

Less or someon am on non-case a sostituation to equity holders of the parent.

The Gour progroups as shall high private cash non-cash additisations to be pair holders of the parent when the distribution is authorised and the distribution is no longer at the discretion of the Gours, A page the corporate less in India, a distribution is authorised when it approved by the situations. A conseptoring amount is recognized eight eight proprietly and approved by the situations. A conseptoring amount is recognized eight eight providers of the seasons to be distributed with this value or emeasurement energiated intently in each situation. A consequent of the label parent of the labelity and the carrying amount of the labelity

Portioular

or the assets careculated is incorposated in the categories or the reasonable of the categories per capital per familiar per categories. The categories per capital per categories per categories of the categorie

promised up by states.

The number of oughly shares and potentially durive equity shares are adjusted retrospectively for all periods presented for any share spills and borus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directions.

For the defaults rotes to the consolidated financial statements for the year ending March 31, 2023, see page 84 of the intermedion Marchael statements and the statements of the page of the statements of the page of the intermedion formations.

Change in accounting policies in the last three years and their effect on profits and reserves: There are no significant changes in accounting policies in the last three financial years and their effects on the profit and

Summary table of contingent liabilities as disclosed in the restated financial statements: (₹ in Lakhs)

Asat

Particulars	March 31, 2023	March 31, 2022
D	38.25	
Disputed Liabilities in respect of Service Tax (Refer note 3)		38.25
Disputed Liabilities in respect of Service Tax (Refer note 4)	163.63	163.63
Arrears on Land Revenue (Refer note 5)	146.86	120.94
Disputed Liabilities in respect of Commissioner of Customs (Refer note 6)	227.17	-
Total (A)	575.91	322.82
There are certain litigations / civil cases against the Holding Company. Based on the assessment, Management is confident that these would not result in any material financial obligations against the Holding Company.	555.75	
Guarantees		
Bank Guarantee Remaining in Force executed in favour of Jawaharlal Nehru Port Trust towards Performance Guarantee (refer note 1)	3,736.00	3,724.00
Bank Guarantee Remaining in Force executed in favour of Central Warehousing Corporation towards Performance Guarantee	504.23	475.69
Bank Guarantee Remaining in Force executed in favour of The Regional Officer Maharashtra Pollution Control Board towards Compliance for Pollution Control Board Regarding Pollution Equipment	5.50	5.50
Bank Guarantee Remaining in Force executed in favour of Custom Bond, Export MCC Movement, Project Cargo & Transportation	5.00	
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Export Clause No. 5 (4) (refer note 2)	0.05	0.11
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [Custodian-Cum-Carrier Bond] for Import Clause No. 5(3) (refer note 2)	12,288.78	19,727.54
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Export Clause No. 5 (4) (refer note 2)	4,843.06	10,541.00
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Import/Export Clause No. 5(4) (refer note 2)		10,541.00
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Close Bonded Warehouse] (refer note 2)	2,100,00	2,100.00
Guarantee given to HDFC Bank for providing bank guarantee to	2,100.00	2,100.00
subsidiary company	4,510.00	
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Open Bonded		
Warehouse] (refer note 2)	24,000.00	24,000.00
Total (B)	52,548.37	71,114.83
Grand Total (A+B)	53,124,28	71,437,65

Bank Guarantee given against Lease Rent, Royalty and Electricity Charges for the period Dec, 2022 to Dec, 2023.

- The Group has executed bonds in favour of Commissioner of Customs as per clause 5(5) 8.5(4) of Cargo Handling in Customs Area Regulation, 2009, notification no 26/2009-Cus (NT), dated 17-03-2009. Further, during the year, company has not executed the bond towards for Handling of Cargo in Custom Area Regulation, 2009 (Notification No 26/2009

- Castoms Anna Regulation, 2009, northination to 26/2009 Co. 1917, death of 17-66-2009. Further, during the year, company has not executed the horse through the 2009 Co. 1920 C

minimation is support its case. Summary table of related party transactions in last 3 years as disclosed in the restated financial statements: For details, see the note on related party transactions in the section titled "Financial Statements" on page 84 of the Information Memorandum.

Details of its other group companies including their capital structure and financial Statements

- Following are the group companies of the Company
- ALX Shipping Agencies India Private Limited
- Asia Line Ltd
- Asia Line Liu
 Avashiya COL Logistics Private Limited (Ceased to be promoter group and related party with effect from May 17, 2023)
 Container Freight Station Association of India (Renewal Old All 165281)
- Contech Logistics Solutions Pvt. Ltd
- Ecu Worldwide (Singapore) Pte. Ltd. (formerly known as Ecu-Line Singapore Pte. Ltd.)
 Meridien Tradeplace Private Limited

Meridian Tradisplace Private Limited
Transapal Freight Services Private Limited
Microp Logistics Limited
Microp Logistics Limited
Transaled Real Estate Limited (Formerly known as Transindia Reality & Logistics Parks Limited)
Transaled Real Estate Limited (Formerly known as Transindia Reality & Logistics Parks Limited)
Tradistricts (Information Private Limited
Business Overview & Corporate Information
Altrago Logistics Limited
Business Overview & Corporate Information
Altrago Logistics Limited (ALL) vas incorporated on August 18, 1926, A.L. Lis ergaged in business of integrate Logistics Services and all fad activities. The Corporate loantification Number is L601/0/NEX04PLC075508. The authorise ceiter Ask 11 x 2 x 4 and 10 min.

The Company of the Company of the Company of the Company of Information Number is L601/0/NEX04PLC075508. The authorise ceiter Ask 11 x 2 x 4 and 10 min.

The Company of ogistics Services and allied activiti apital of ALL is ₹ 64,40,00,000.

The standalone audited financial statements of ALL	(₹ In Lakhs		
Particulars	March 31, 2023	March 31, 2022	March 31, 2021
Equity Capital	4914	4914	4914
Reserves and surplus (excluding revaluation			
reserves and including fund balance)	98,140	1,86,541	1,56,747
Sales	2,72,184	3,43,262	1,80,148
Profit/(Loss) after tax	20,334	36,647	19,149
Earnings per share (Basic) (In ₹)	8.28	14.91	7.79
Earnings per share (Diluted) (In ₹)	8.28	14.91	7.79
Net asset value per share (In ₹)	41.94	77.98	65.49

There are no qualifications provided by the auditors of ALL in relation to aforementioned financial s

Capital Structure	
Authorized Share Capital	Amount (In ₹)
29,47,25,000 equity shares of ₹ 2 each	58,94,50,000
500 4% cumulative redeemable preference shares of ₹ 100 each	50,000
5,45,000 redeemable preference shares of ₹ 100 each	5,45,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
24,56,95,524 equity shares of ₹2 each	49,13,91,048

Avvashya CCI Logistics Private Limited (Ceased to be promoter group and related party with e 17, 2023)

17, axxx)
Studiess Overview & Corporate Information
Avasalya (ColLogistics Physto European Section 2017) was incorporated on February 14, 2015. As of now ACCI is engage
Into selected to land 4 water & air temporation and Warehousing and storage business. The Corporate Identification
Humber is U74800Hz2015PTC201656. The earthroised capital of ACCI is 13,01 (0,000).

Financial Performance

The audited financial results of ACCI for the last three Fiscals are as follows:

			(Amount in ₹
Particulars	March 31, 2022	March 31, 2021	March 31, 2020
Equity Capital	26,189,270	26,189,270	26,189,270
Reserves and surplus (excluding revaluation reserves			
ind including fund balance)	1,373,176,289	1,125,471,229	1,003,399,647
Sales	6,273,039,179	4,208,600,980	3,130,249,794
Profit/(Loss) after tax	272,642,437	151,801,321	61,570,843
arnings per share (Basic)	104	58	24
arnings per share (Diluted)	104	58	24
Vet asset value per share	1,890.64	1.815.36	1,161.10

Automatical states outputs:

\$3.00.000 early states of 10 each
\$4.000 early earl

Capital Structure

Authorized Share Capital

			(Amount in ₹
Particulars	March 31, 2023	March 31, 2022	March 31, 2021
Equity Capital	10,00,000	10,00,000	10,00,000
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,97,81,409	22,75,71,530	22,14,18,700
Sales	82,42,70,689	86,90,79,036	22,13,46,094
Profit/(Loss) after tax	2,15,76,895	60,04,022	1,76,16,684
Earnings per share (Basic)	2,157.69	600.40	1761.67
Earnings per share (Diluted)	2,157.69	600.40	1761.67
Net asset value per share (In ₹)	4,138.00	4.362.90	4809.70

here are no qualifications provided by the auditors of Contech in relation to aforementioned financial stat

Capital Structure	
Authorized Share Capital	Amount (In ₹)
10,000 equity shares of ₹ 100 each	10,00,000
25,000 Non-Cumulative, Non-Convertible Redeemable Preference Shares of ₹ 100 each	25,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
10,000 equity shares of ₹ 100 each	10,00,000
15 000 Non-Cumulation Non-Compatible Bodosmobile Desforman Charge of \$100 and	15.02.000

Meridien Tradeplace Private Limited Business Overview & Corporate Information

Business Verview A composite information.

Mediden Tradeplace Private Limited (Fedien') was incorporated on March 31, 2003. Meridien, is engaged in business of logistics support services. The Corporate Identification Number is U51909MH2003PTC138801. The authorised capital of Meridien is ₹ 13,94,40,000.

Particulars	March 31, 2022	March 31, 2021	March 31, 202
Equity Capital	13,94,40,000	13,94,40,000	13,94,40,00
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,40,77,008	24,24,82,940	22,76,52,00
Sales	19,03,00,571	15, 30,02,784	16,44,94,22
Profit/(Loss) after tax	15,94,068	1,48,30,878	15,11,03
Earnings per share (Basic)	3.59	33.40	3.
Earnings per share (Diluted)	3.59	33.40	3.
Net asset value per share (In ₹)	522.73	556.13	559.

hal Structure Authorized Share Capital 4,44,000 equily shares of 110 each 1,350,000 Preference Shares of 110 each 1,350,000 Preference Shares of 1100 each 1,850,000 Preference Shares of 1100 each 1,350,000 Preference Shares of 1100 each 1,550,000 Preference Shares of 1100 each 1,550,000 Preference Shares of 1100 each Amount (in *) 44,40,000 13,50,00,000

Too Workniste (Singapore) Pa. Ltd.
Business Overfeet & Corporate Information
European Sounder & Corporate Information
European Sounder & Corporate Information
TRANSPORT APPARICIAENT & FREIGHT TRANSPORT BY ROAD. The Corporate Registration
TRANSPORT APPARICIAENT & FREIGHT TRANSPORT BY ROAD. The Corporate Registration
FREIGHT STRANSPORT APPARICIAENT & FREIGHT TRANSPORT BY ROAD. THE CORPORATE REGISTRANSPORT APPARICIAENT & FREIGHT TRANSPORT BY ROAD. THE CORPORATE REGISTRANSPORT APPARICIAENT & FREIGHT TRANSPORT BY ROAD. THE CORPORATE REGISTRANSPORT BY ROAD FREIGHT APPARICAL TRANSPORT BY ROAD FREIGHT B

ted financial results of Ecu - Worldwide (Singapore) Pie. Ltd. for the last three Fiscals are as follows:

			(Amount in SGD)	
Particulars	March 31, 2022	March 31, 2021	March 31, 2020	
Equity Capital	14,98,520	14,98,520	14,98,520	
Reserves and surplus (excluding revaluation reserves and including fund balance)	33,72,490	8,30,823	3,44,906	
Sales	4,94,60,700	3,48,90,311	3,83,73,973	
Profit (Loss) after tax	31,71,010	6,29,143	6,13,141	
Earnings per share (Basic)	2.54	0.5	0.49	
Earnings per share (Diluted)	2.54	0.5	0.49	
Not asset value per share	3.9	1.87	1.48	

There earn or gallesteams provided by the auditors of Ecu - Worldwide (Singapore) Pla. Ltd. in relation to aforementioned financial statements for the specified three preceding financial year.

Amount of source to the specified five perioding financial year.

Capital Shructure

Capital Shructure

Lased and Ped-up Capital

14.88,500 chrising Sheese of SSD1 each

14.98,500 chrising Sheese

16.98,500 chrising Sheese

16.9

- (v) Our business is subject to operational risks such as breakdown of equipment, accidents, and labour disputes. If any of these risks were to materialize, our business and results of operations could be adversely affected.

- |v| Any pandemic like conneishus (DOND-18) outbreak impedia our bushness, each flows, results of operations and the financial condition will dispand on future developments, which are highly shortfalls and cerent be predicted.
 |v| Any selvers development affecting the growth of basis volumes and height rates may have an adverse effect on our business, results of operations and financial condition.
 |v| Our inferentiation operations in Nepal are subject to a number of risks due to applicability of fineign line and opposure to though commonly.

- fravign commodies.

 (ii) Advantum in the business performance of minufacturers, relatives and other customers who engage logishes service periodists directly or indirectly, could advantuply effect our business, results of operations and trainest condition.

 (iii) Consistancing the strateging frames and countermals ables they fector frame counter for the property of the contraction of the countermals and the contraction that countermals and the contraction of the contraction of the countermal countermals and the disk applicable to us, please refer to the section titled "Risk Factors" on page 10 of the offermals for the contraction of the countermals.

Information Momentum.

Outstanding Billipstoms and defaults of the transferee ontify, promoters, directors or any of the group companies.

Internet of Schoola VI, Par A, pairs (12), sub-pas (A) of the Securities and Earthrage Search of India, Base of Capital and disclosure requirements) Regulations, 2015, on Securities and Earthrage Search of India, Base of Capital and disclosure requirements in the Compact Companies and the Lightson or Companies and additional feature (15) (Eightson in this inferior incommentum of Compact Companies and Capital Compacting (1) all of Compacting (1) all of

Particulars	Criminal Proceedings	Civil Cases	Others	Aggregate amount involved (Amount in ₹)
Company	1			
By our Company		- 5	1 00	36,88,224
Against our Company	-	- 11	14	5,55,75,084
Subsidiary		- 3		
By our Subaidiary	- 2	- 1	1 33	8,00,000
Against our Subsidiary	1	3	2	3,73,09,151
Directors	_			
By our Directors		1	1.0	15-
Against our Directors	1	4	100	
Promoters				
By our Promoters	1	2		33,00,00,000
Against our Promoters	5	2		
Group Companies				
By our Group Companies	1 70	5	- 0	33,66,00,000
Against our Group Companies		- 1	100	4,30,00,000

Nature of Case	Number of Case	Amount involved (₹ in lakhs)
Proceedings involving the Company (ATL)		
Direct Tax	1	
Indirect Tex	S 44	
Proceedings involving the Subsidiaries (Speedy)		
Direct Text		
Indirect Tax	2	201.88

For far the information on the obstancing ligations and details of the Company, its Promotiers, Directors, Substancing Lifeties, places ender to the section "Outstanding Lifeties and Material Development" and the Legil and Other Information" in page 264 of the Information Neumanandum.

Regulatory, Audion, if any - desciplinary action takes by SEBI or Slock Exchanges against the Promo least 5 Remertial years.

- 19. Brief details of outstanding criminal proceedings against the Promoten

For information on outstanding orininal proceedings against the Promotions, please refer to the section "Outstanding Utgations and Moterial Developments" under Section VII "Legal and Other Information" on page 248 of the Informati Mamorandum.

20. Particulars of high, low and average prices of the shares of the listed demerged entity

Fiscal Year		BSE			NSE			
	High (in 7)^	Average (in 7)*	Low (7 nt)	High (in 7)^	Average (in 7)*	Low (n Z)*		
April 1, 2022 - March 31, 2023	494.85	367.06	249.5	495	367.16	249.2		
April 1, 2021 - March 31, 2022	412	254,37	121.25	412	254.52	120.5		
April 1, 2020- March 31, 2021	155.15	109.69	57	155	109.71	57.5		

trading day during that period.

The average pito is the single average of closing pitions for all the trading days of a particular financial year.

21. Material Development after the Date of fast Financial Statements as on March \$1, 2023:
Except as disclosed above, and in the Information Memorandum, to the Involvedage of the Company, there are no closustations which there are no red bed of the fast information distanced actions for the Tofornian Memorandum which many materially and adversely affect or are fieldy to affect the company's operations, profitability or the value or

For and on behalf of the B	loard of Directors of Alicargo Terminals Limited	Date:July 26, 2023 Place: Mumbei
Suresh Kumar Ramiah	Hartik Desai	
Managing Director	Company Secretary & Compliance Officer	

Page 04 of 04

प्रपन्न में, आईएनरी, टिए पब्लिक कंपनी से प्राप्तरेंट कंपनी में कचीवरण के तिल त्वाचारण में विश्वापन कंपनी पिरेशक, ऑप्टोरेट कंपनी में कचीवरण को विश्वापन कंपनी अधियों पी के समझ कंपनी अधियेंटन, 2013, कंपनी अधियेंटन, 2013 की चारण 14 टब्स कंपनी (गठन) जिसमी, 2014 के जिसम 41 के मामले में

ारण अध्याप्तम, 2013 भी बारा 14 एक्स कंपणी (शहन)
विकारी, 2014 के विधान को के मारती में
विकारी, 2014 के विधान को कामारी में
विधान के मारती में विधान को कामारी में
विधान के मारती में विधान को इस्ति हमान पात विशिव्य कंपी मुख्य
आर्थावय 19/A-1, क्ष्मापुरण, जी.टी. एक, लागपुर, असर प्रदेश-200007
पात - आर्थेडक
एवस्त्रात्म वर्षनाभाषण को सूचना दी जाती है कि बेसीका क्यांतरण को कामारी कान्ये के स्थान को सुदेश पुरा 2023 को आरोपित कामाराण को सूचना दी पाती है कि बेसीका क्यांतरण कामाराण को सूचना दी पाती है कि बेसीका क्यांतरण कामाराण कार्यक के स्थान कंपणी के प्रदार है किसेट कंपणी में क्यांतरिक करने के
पाति विधान अस्ता के मरोगाय कंपणी को प्रावृद्ध किसेट कंपणी में क्यांतरिक करने के
पाति को कार्यक के स्थान कंपणी को प्रावृद्ध के स्थान कंपणी के कार्यक कंपणी कार्यक के स्थान कंपणी के स्थान कंपणी के स्थान कंपणी के स्थान कंपणी कार्यों के स्थान कंपणी कंपणी के स्थान कंपणी कंपणी के स्थान कंपणी कंपणी के स्थान कंपणी कंपणी के स्थान कंपणी के स्थान कंपणी कंपणी कंपणी के स्थान कंपणी कंपणी

NOTICE DSP

NOTICE is hereby given to all investor(s)/Unit holder(s) of DSP Mutual Fund ('Fund') that in accordance with Regulation 54 and 56 of Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 and applicable circulars issued from time to time, Annual report and abridged summary thereof of the schemes of the Fund for the financial year ended March 31, 2023 has been hosted on the website of the Fund viz. www.dspirn.com and on the website of AMFI viz. www.amfindia.com

Investors can request for Physical/electronic copy of Annual report and abridged summary thereof of the schemes of the Fund through any of the following means: a. SMs. Send SMs to 9266277286 from investor's registered mobile number. SMs format "AR<space>Folio". Example AR 123456 b. Telephone. Four a call at our Cortand Centre at 1600 200 4499 1000 200 4499

- c. Email: Send an email to service@dspirn.com d. Letter-- Submit a letter at any of the AMC Offices or Computer Age Management Services Limited investor Service Centers, list available at www.dspirn.com.

Any queries/clarifications in this regard may be addressed to: DSP ASSET MANAGERS PRIVATE LIMITED CIN: U85990MH2021PTC362316, Investment Manager for DSP Mutual Fund (Fund), Mafattal Centre, 10th Floor, Nariman Point, Mumbai 400021, Tel. No.: 91-22-66578000, Toll Free No: 1800 200 4499 Website: www.dspirr.com

Unit holders are requested to update their PAN, KYC, email address, mobile number, nominee details with AMC and are also advised to link their PAN with Aachaar Number. Further, Unit holders can view the Investor Charter available on website of the Fund as well as check for any unclaimed redemptions or Income Distribution cum Capital Withdrawal ("IDCW") payments.

Place: Mumbai Date: July 26, 2023

Mutual Fund investments are subject to market risks, read all scheme related documents carefully.



BSE: 540614

G G ENGINEERING LTD. REPORTS STELLAR EARNINGS FOR Q1 FY24

Q1 FY24 STANDALONE UNAUDITED FINANCIAL HIGHLIGHTS (YOY COMPARISON)

REVENUE FROM OPERATIONS

143%

226%

PBT GROWTH

221%

PAT GROWTH

144%

SEANANDIAN SEPAR LIMITED

RAJNANDINI METAL LIMITED Registered Office: Picv No. 34, Sector 3 Passes II, MT Bawal – 123501 Haryana (India)
Phone: 01284-284194; Email: clo@;rajnandinimetal.com
Website: www.rajnandinimetal.com
CIN: L51109HR2010PLC040255

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

			Quarter Ended	B	Year ended
	Particulars	30.06,2023	31.03,2023	30,06,2022	31.03,2023
	7.38W00W00	Un-Audited	Audited	Un-Audited	Audited
1	Total Income from Operations	28,658	33,755	26,316	103,905
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	568	525	552	2,112
3	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	568	525	552	2,112
4	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary items)	459	335	359	1,368
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)	463	335	359	1,368
6	Paid up Equity Share Capital	2,785	2,765	1,843	2,765
7	Basic EPS (Face Value of Rs. 10/-)	0.17	0.12	1,94	0.50
- 1	Diluted EPS (Face Value of Rs. 10/-)	0.17	0.12	1,94	0,50

- 1 The above un-audited standatione financial results have been reviewed by the Audit Committee and then taken on re Directors at their meeting held on 26th July, 2023.
- Linescore at their meeting held on zimn July, zuz23.
 2. The sidulory audition have carried out limited review of the financial results of the company for the quarter ended June 30, 2023 us regulation 33 of the SEBI (Justing Obligation and Disclosure Requirements) Regulations, 2015. The Statutory Auditons have expres an unmodified report of the above results.
- an unmoned report of the acove results.

 3. The Financia results of the Company has been prepared in accordance with the Indian Accounting Standard's (IND AS) notified by the Ministry Of Corporate Affairs under the Companies (Indian Accounting Standard) Rule, 2015 as amended from time to time, specified in section 133 of Companies At 2016.

 4. Tax expenses include current tax, deferred tax and adjustment of taxes for previous years.

 5. The Company is not having any substitiacy, associate or joint venture; therefore its has prepared only standatione results as consolidation requirement is not applicable to the company.

- The above Financial results are available on the Companies Website www.rajnandnimetal.com.
 The figures of the previous periods have been regrouped / rearranged / and / or recast wherever found necessary to make the commentable.

By order of the Board For Rajnandini Metal Limited Sdi-Het Ram Sharma Managing Director DIN: 02925990



ALLCARGO TERMINALS LIMITED

(FORMERLY KNOWN AS ALLCARCO TERMINALS PRIVATE LIMITED)

Registered & Corporate Office, d™ Floor, A Wing, Allcargo House, CST Road, Kalina, Santacruz (East), Mumbai 400098, Maharashtra, India

Tel.: 022-6679 8100 I Email: mysslor.registions@allcargoterminals.com I Website: www.allcargoterminals.com

Contact Person: Haroik Desai, Company Secretary and Complanna Officer.

Public Annaurocament for the ***

Public Announcement for the Attention of the Shareholders of the Allcargo Terminals Limited (the "Company")

STATUTORY ADVERTISEMENT ISSUED IN COMPLIANCE WITH PART - II A PARA 5 TO SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD-2 /P/CIR/ 2023/93 DATED JUNE 20, 2023 AS AMENDED ISSUED UNDER SECTION 11 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT 1992 READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY SECURITIES AND EXCHANGE BOX OF RULE 19(2)(B) OF THE SCRR.

to public limited w.e.f. January 10, 2022 and name was changed to Allicargo Terminals Limited There was no Change in Object Clause of the Company as on date of this advertisement

FRULE 19(2)(B) OFTHE SCAR.

About the Scheme of Arrangement and Demetrger:
Horiz he National Company Law Tiburu (FUCLT) has vide an Order dated January (5, 2023 approved the Scheme of Arrangement and Demetrger there he National Company Law Tiburu (FUCLT) has vide an Order dated January (5, 2023 approved the Scheme of Law Care) — 14" Child to Company and Terelande Salled Law Law (Furnal Manuary Law Care) — 14" Child to Company and Terelande Salled Law Law (Furnal Manuary Law Care) — 14" Child to Company and Terelande Salled Law Law (Furnal Manuary Law Care) — 14" Child Company and Terelande Salled Law Law (Furnal Manuary Law Care) — 14" Child Company Law Care (Law Care) — 14" Child Company Law Care (Law Care) — 14" Child Company Law Care (Law Care) — 14" Child Law Care (Law Care) — 14" Child Ch

Capital structure of the Company:
Pre-Scheme Capital Structure of Our Company: Authorized Share Capital 5,00,000 Equity Shares of ₹ 2/- each Issued, Subscribed and Paid-up Capita

35 Equity Shares of ₹ 2/- each
Post-Scheme Capital Structure of Our Company: Authorized Share Capital
27,50,00,000 Equity Shares of ₹ 2/-Amount (In ₹) 55,00,00,000 Amount (In ₹) ued, Subscribed and Paid Up Capita 24,56,95,524 Equity Shares of ₹ 2/- eac 49,13,91,048

Shareholding pattern giving details of its promoter group shareholding, group companies Pre-Scheme Shareholding Pattern of the Company:

Cate		Number of shareholders		Number of Partity paid-up Equity Shares held	Number of shares underlying Depository Receipts	Total number of shares held	Shareholding as a % of total number of shares (calculated as per SCRR, 1957)	Righ	ber of \ is held s of see	in each	Number of shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital)		Locked in	Number pledged otherwis encumb	se	Number of Equity Shares held in dematerialized form
								Number Voting I Class: Equity Shares	Rights Total	Total as a % of (A+B+ C)			Number (a)	As a % of total Shares held (b)	Number (a)	As a % of total Shares held (b)	
0	(II)	(MII)	(IV)	(V)	(M)	(VII) =(IV)+(V)+ (VI)	(VIII) As a % of (A+B+C2)		(IX)		(X)	(XI)= (VII)+(X) As a % of (A+B+C2)	(XI	ŋ	(XII	1)	(XIV)
(A)	Promoter and Promoter Group	7*	35	0	0	35	100	35	35	100	0	100	0	0	0	0	0
	Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Non Promoter- Non Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Shares underlying DRs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 -	Total	7	35	0	0	35	100	35	35	35	0	100	0	0	0	0	0

noter means Allcargo Logistics Limited and its No.

/	rost-ocheme onarenoung																
Cate		Number of sharehol ders	Number of fully paid up Equity Shares held	paid-up	Number of shares underlying Depository Receipts	number of shares held	Shareho Iding as a % of total number of shares (calcu	Number of V	oting Rights h urities	eld in each	Number of shares Underlying Outstanding convertible securities (including Warrants)	Shareholding, as a % assuming full conversion of convertible securities (as a	Number of shares	Locked in	Number of pledged otherwisencumber	or e	Number of Equity Shares held in dematerialized form
							ated as per	Number of V	oting Rights	Total as a % of		percentage of diluted share	Number (a)	As a % of total	Number (a)	As a % of total	
							SCRR, 1957)	Class: Equity Shares	Total	(A+B+ C)		capital)	,,	Shares held (b)		Shares held (b)	
(1)	(II)	(III)	(BV)	(v)	(V 1)	(VII) =(IV)+(V)+ (VI)	(VIII) As a % of (A+B+C2)	(DX)	(X)	(XI)= (VII)+(X) As a % of (A+B+C2)	(XII)	(XIII)	(XIV)	(1)	(III)	(III)	(IV)
(A)	Promoter and Promoter Group	5	17,17,86,209	0	0	17,17,86,209	69,92	17,17,86,209	17,17,86,209	69,92	0	69,92	0	0	0	0	17,17,86,209
(B)	Public	73,009	7,39,09,315	0	0	7,39,09,315	30,08	7,39,09,315	7,39,09,315	30.08	0	30,08	0	0	0	0	7,39,09,315
(C)	Non Promoter- Non Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C1)	Shares underlying DRs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	73,014	24,56,95,524	0	0	24,56,95,524	100.00	24,56,95,524	24,56,95,524	100,00	0	100,00	0	0	0	0	24,56,95,524

III) Shareholding of the Promoters and Promoters Group:

Sr. No	Name of Shareholders	No. of Equity Shares held	% of the tota Equity Share Capita
A	Promoter		
1.	Allicargo Logistics Limited	5	14.29
2	Mr Adarsh Hegde (Nominee of Allicargo Logistics Limited)	5	14.2
3,	Mr Shashi Kiran Janardhan Shetty(Nominee of Allcargo Logistics Limited)	5	14,2
4.	Mr Ravi Jakhar (Nominee of Allcargo Logistics Limited)	5	14.2
5.	Mr Jatin Chokshi(Nominee of Allicargo Logistics Limited)	5	14.2
6.	Mr Suresh Kumar Ramiah (Nominee of Allicargo Logistics Limited)	5	14.2
7.	Mr Deepal Shah(Nominee of Allcargo Logistics Limited)	5	14.2
	Total (A)	35	100.0
В	Promoter Group	0	
	Total (B)	0	
Tot	al(A+B)	35	100.0

Sr. No	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
Α	Promoter		
1.	Mr Shashi Kiran Janardhan Shetty	15,22,41,341	61.96
2	Mrs Arathi Shetty	73,51,353	2,99
3.	Mr Adarsh Sudhakar Hegde	45,45,500	1.85
	Total (A)	16,41,38,194	66.81
В	Promoter Group		
1.	Ms Priya Adarsh Hegde	1,92,000	0.08
2	Mr Shashi Kiran Janardhan Shetty (A Trustee of Shloka Shetty Trust)	74,56,015	3.03
	Total (B)	76,48,015	3.11
Tot	al(A+B)	17,17,86,209	69.92

Shareholding Pattern of Group Companies
For details of Group Companies, please refer to the section "Group Companies" on page 77 of the Information Me

Sr. No.	Name of Shareholders	No. of Equity Shares held	% of the total Equity Share Capital
1.	Mr Shashi Kiran Janardhan Shetty	15,22,41,341	61.96
2.	Mr Shashi Kiran Janardhan Shetty (A Trustee of Shloka Shetty Trust)*	74,56,015	3.03
3.	Mrs Arathi Shetty	73,51,353	2.99
4.	Acacla Partners, LP	55,11,300	2,24
5.	Acacia Conservation Fund LP	45,51,300	1.85
6.	Mr Adarsh Sudhakar Hegde	45,45,500	1.85
7.	Acacia Institutional Partners, LP	35,91,300	1.46
8.	Mr Mukul Mahavir Agrawal	33,00,000	1,34
9.	Tata Mutual Fund - Tata Small Cap Fund	32,00,000	1,30
10.	Abakkus Growth Fund-2	19,55,392	0.80
	Total	19.37.03.501	78,83

The Promoters of our Company are Mr Shashi Kiran Janardhan Shetty, Mrs Arathi Shetty and Mr Adarsh Sudhakar Hegde.

Mr Shashi Kiran Janardhan Shetty (DIN: 00012754)

The feature is not recent index or control and in the feature is the feature in the feature in the feature in the feature is the feature in t

each carring a riche of its own.

Sperheading 10 by 6 did a cquaisitions in less than a decade. Shashi Kiran Jananthan Shethy sets a brilliant example
of benefiting from first movers advantage, wherein he save the formidable strength and bright Muture the secont rods in
Find aard glotally.
He made history in 2005-66, when the acquaision of Belghum-beauting LCLLHIE. The world second largest NVOCC
player, stammed from world as its revenues were almost 5 times that of Alkango Logistics.

He holds a Bachelor of Commerce degree Mr Shashi Kiran Janerchan Shetty address is Aashirwad Bunglow, CTC No C/715, Carter Road, Near Carter Road, Pojce Chowki, Bandra (West), Mumbai – 400050, Maharashtra.

Mrs Arathi Shetty (DIN: 00088374)

The Arth Shelfy has been on the Board of Albargo Logistics Limited since its incorporation, She has an experience of over 19 years in the business of logistics, Arath Shelfy appearheads the austrantiality initiatives of Albargo under the Arasthy a Churchidan. She is responsible for devising policies and dentifying projects as per the 6 key focus areas of the division.

en renowned for her contribution to social causes as well as supporting and giving to those in need.

one has been retrovised on the commonance observations as we as supporting an arriving to mose in treed.

She holds a Bachelor's degree in Arts from Bhavans College, University of Mumbai

Mrs Arathi Sheity address is Aashirwad Bungalow, CTS No. C/715, Carter Road, Near Carter Road Police Chowki
Bandra West, Mumbai —400060.

Mr Adarsh Sudhakar Heode (DIN: 00035040)

Adarsh Hegde has been on the Board of Allicargo Logistics Limited since its incorporation. With over two and half decades of experience in the field of logistics, he has been instrumental in the success of Allicargo Logistics' growth

story. Under this leadership, Allcargo Logistica established 6 CFS 8 I/CD facilities PAN India, making Allcargo CFS 8 I/CD division one of the langest private players in the country. He continues to lead the blue print and strategy for the division, With his extensive experience & proficiency in transportation, he has contributed to the set-up the Allcargo Logistics Project Forwarding division.

He is also a part of the leadership team at ECU Worldwide with respect to driving international procurement initiative and

Felia Ballo a just of the leadership bean at E-UI Wottmood with respect to driving international procurement in flashe eal organization-and guinarined serprisering from Nills Education Trust Mangallon, he started his career as an Assista Martinestance Cogneser with Esistem Ceramice Philate Limited, Muritalia in 1987. He holds as degree in machanized imprisering from Nills Countries Trust, Mangallon, he did not of Martinestance Cogneser with Esistem Ceramics Philate Limited, Muritalia in 1987. He holds as degree in machanized imprisering from Nills Countries. The Mangallon Pagin Rout, Muritali, Bandra West, Muritalia Martinestance State (1987).

Name and details of Board of Directors

Mr. Kaiwan Dossabhov Kalvaniwalla

nation: Chairman and Non-Executive Non-Independent Director I DIN: 00060776 | Occupation: Professional Date of Birth & Age: 13/08/1964 (58 years)

v Building, III Floor, 70/C, Gowalia Tank Road, August Kranti Maidan, Mumbai—400 036, Maharashtra Term and Period of Directorship: Appointed with effect from April 15, 2023 and liable to retire by rotation. retini and a remode of increasing, replanted what intention is a constant and extend of presenting of presents. Directorship in other Companies: Alkaryo Logistics Limited, Gall Limited, Transhida Real Estate Limited, Modern India Limited, Limited, Brown Sylvetia and Alloys MFG Company Private Limited, Transhida Logistics Park Private Limited, Sylvetia Limited, Goroland Limited, Sylvetia Limited, Borribay Incorporated Law Society, ECU Hold N.V., Alatin Group Holdings List, and Sumbeam Pisc, List.

counterpression and consideration of the Contract of the Contr Mr Suresh Kumar Ramiah

The Surveys Nation Training in Mary 10 Pt. 070194191 Occupation: Service IDate of Birth & Age: 291/21/966 (56 years) Address: 48E31. Lotha World Crest, Senapati Bapat Mary, Lower Parel, Mumbai-400013, Maharashtra. Term and Period of Directorship: Appointed with effect from April 1, 2023 for a period of 5 years and factle to retire

by rotation. Detectoring in other Companies: Speedy Multimodes Limited, Compach Solutions Private Limited, ECU Worldwide India Private Limited (Formerly known as Parmel Industrial Parks Private Limited), Destrual Industrial Parks Private Limited, Blawand Marinod Private Limited, Hospica Wardschaper Private Limited, Allay, Shippica yelender Service Limited, Allay, Shippica yelender Service Limited, Harayand Orbital Parial Companies and Container Freigni Sistem Association of Using Reviewed of and mit 65(381). In a World Service Companies and Container Freigni Sistem Association of Using Reviewed of and refood private of perfective in Telecom, Logistics, Consumer, and Medical nationals. In a westing of elaborities participation of the final burneded and nutrient ductomisses occasing and Medical nationals. In a westing of elaborities participation of the final burneded and nutrient ductomisses occasing and and the service of the service of the service of the service of the final burneded and nutrient ductomisses occasing and the service of the service of the service of the final burneded and nutrient ductomisses occasing and the service of the service of the service of the service of the final burneded and nutrient ductomisses occasing and the service of the service of

strong consumer and channel equity. Recognised for managing businesses of scale including in periods of transfor and turbulence across a variety of markets and delivering sustainable value. He is a Mechanical Engineer and craulate from III Barnagiore.

Mr Vaishnavkiran Shashikiran Shetty

Designation: Non-Executive Non-Independent Director | DIN: 07077444 | Occupation: Business

Date of Birth & Age: 12/10/1994 (28 years) Term and Period of Directorship: Appointed with effect from April 15, 2023 and liable to retire by rotation

Term and Period of Directorable, Appointed with effect from April 15, 2023 and falled to retire by rotation. Address: Australian Braughus Supposed Sterm Routh Early May Cantif Pool. Standing Household Standing Standing

provider.

He speehreads the organization's collaboration with startups in the logistic sector, leading a new cell for the includer acceleration, and investments in startups. Basked by his leadership, the digital functions of group companies of Allargo Logistics, limited Group, have created inclusity-rist solutions beneging data science and analytics, machine bearing, and automation, the lass ob bearen for foor beind residing the world's stretchie-sen'll Collation. ECUSSA, which continues to self inclusify benchmarks for its user experience and adoption, globally. Visitinary is also involved in the conceptualization and implementation of key business strategies that further Albargo Group's strides towards its business goods and purpose.

uconimos guesse du pupur gours promotines de l'Anving pursues de Commissione de l'Anving pursues de l'Anving Lawre de l'Anv

Mrs Radha Ahluwalia

Mrs Radin Ashawalia
Date of Birth Aspectation Pro-Executive Independent Director (DIN: 00936412 (Occupation: Professional
Date of Birth Aspec: 2008/1972 (St) owas)
Term and Period of Directorships: Appointed with effect from April 15, 2023 for a period of a years and not lable to
intribe by matter, I Address: 1618 file The Magnolas, D.F. Offl Linis, D.F. Phoses, Gurgon-12000, Hayana
Directorship in effect Companies: Allorasy Logistics Limited and physiqued Clearing Gabilion Prevalle Limited
Profler For over two and a half discades, Radin Arkhawala created and led notably leadership rehatoris across India.

After a career spanning two decades at IMA, one of India's premier business research firms, which she led as Managing Director to beadership positions in both content and peer redworks. We of India'd have been been been the selectively to guide start-up in various area. These include leadership and coprosing leavy experience, Coverment this starty fallows are community-theoretic development. Place the community-theoretic development, Place in the selection of the content of the selection of the selec

In her personal capacity, she is closely involved with community development and social responsibility initiative centred on conservation and animal welfare, employability and livelihoods, and healthcare.

Mr Mahendra Kumar Chouhan n: Non-Executive Independent Director | DIN: 00187253 | Occupation: Professiona

Date of Birth & Age: 05/12/1955 (67 years)

Amount (In ₹)

Amount (In ₹)

Term and Period of Directorship. Appointed with effect from April 15, 2023 for a period of 2 years and not label to refer by routine. J Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 277 Lab, Jamested (1984) Read, Markers A-J. Statish Kinga, 278 Lab, Jamested (1984) Read, Jamested

Education Finance and housing Finance etc. Prof. Chouchain is religiously sealer as several international forums and a visiting faculty at B-Schools Res., Jamestel Beijal Bettief of Management Duckes, International Law around at Tibrurg University, Notherlands Se past the his staught at IT Murnials, Sheland, Juffers School of Management (SJMCOM). He his as discring graduate and MRA with Finance special sealers, the slav-hodds a certificate on Covering the Corporation (Solida Perspectives in the Indian Contact from the Withorth School, University of Pennsylvania, USA, He reflet on yoga for his polysical health, Tennia 8 of all for his physical health. Tennia 8 of all for his physical health, Tennia 8 of the his physical health (Spring Harmandam Cardens, Powa, Murnial—4000°F).

Directorship in other Companies: State Bank of India and Intercontinental Forum of Entrepreneurs and Prof

Directorship in other Companies: Sate Bank of India and Interconfinental Forum of Enterponeus and Professionals Profile CA Profile Chipagin as Island and producing member of the Institute of Construed Accountance of India (ICA) and member of 20°A Membership is his toxic of LLL (Gen) and helds (ICA) describation of Foreston Accountance of India (ICA) and the India (ICA) described in the India (ICA) described in ICA) described in ICA (ICA) and the ICA) here was the President of The Institute of Construed Accountance of India (ICA) (ICA) and sea Chairman of IMPR of ICA (ICA) (ICA) (ICA) presents in the ICA) and ICA (ICA) (ICA)

Business Model / Business Overview and Strategy: Business Model / Business Overview:

Dissilies anough Custiness overview.

Alkapan Terminisk Limited was setablished with a vision to tap into the immerse opportunities in the cargo terminal vertical long to the increasing EOM trade opportunity in folia. The company operates or an asset light business mode and its core business comprises of Container Freight Stations (CPS) and Irland Container Depots (ICD). As an extension of the port Inflastacture. CPSs and ICDs also offer services like Customs inspection/bearines, Shifting Destriffing of the port infrastructure. CFSs and ICDs also offer services like Customs reproducting Usagin (ILD). As an extension of the port infrastructure. CFSs and ICDs also offer services like Customs inspection-idensions. Duffing Deathfling. Wagrierent and storage, among others. They are an important like in the port infrastructure. Altering Terminal. Limited in our of the largest CFS operation in India with a contributed resided expactly of over one million require left. Formerly a division of Alkarps Logistics. Limited, it started CFS operations in India with a contributed resided capacity of over one million require left. Formerly a division of Alkarps Logistics Limited, it started CFS contains in 1907. The Limited CFS in India with a contributed value of CFS in India with a contribute value val

Strategy:

Widen our network by adding new CFSs: The company is boking to add to its estain portiols of CFSs by souting for opportunities at strategic locations where there is eating and for secential command. With policies around retinancing of concisors of self-state, in villaborous horsesping of intitud for small capitages who do not have the requested seal and propagational advantages. With its peak for manufacturing, the Covernment of India is poised to grow the period opposite size of the properties of a small properties of the properties o Logistics Parks.

- Logistics Perks.

 Grow through his and spoke model: The company plans to operate a hub and spoke model, with its existing hubs adding as eastern desired hubbs, while adding as eastern desired hubbs, while adding as eastern desired hubbs. While adding as castern desired hubbs. Perks and the adding as eastern desired hubbs. Perks and the plans and plans are of forces for the company is wheating to global resident of the entire augmented, customer experiences. The aim is to provide searchess service and optimized operations, using thimseaving software and sectionage. The company redeseaving to make a red sectionage, the company and discission and existing the search growther and sectionage for company enteresting to make a red sectionage. The company enteresting to make a red sectionage of the enterest outcomer journey, to have more data available, in order to enable informed decision-making and efficient recentifies.
- of the entire outsomer journey, to have more data availabile, in order to enable informed decision-making and efficient operations.

 Explore nonganic opportunities including other adjacenates: The company intends to explore other opportunities in related and never areas of operations. These includes strategic recogning growth opportunities with companies less that have synergies with the business of Alkarpo: Terminabil Limited, and can help develop and enhance the company's presence in land; area and carryop terminability.

 Reason / Rationals for the Scheme of Arrangement and Deereger.

 This Scheme for the comagne and versing of the Demosped Undertakings (as defined in the Scheme) of the Demosped Company to Resulting Companies, essals in the Idokryn) benefits:

 The Demosped Undertaking cann't be Peranima Belaness have both anti-leved scale and experience to sustain business based on that own strengths. Additionally, both businesses deal with different sets of industry dynamics in the form of the tom of industry or the companies of the control of the tom orderings vauld entate (coused managements) to explore the potential business opportunities more effectively and efficiently, belonging valued entate (coused managements) to explore the potential business opportunities more effectively and efficiently, belonging valued entate (coused managements) to explore the potential business opportunities more effectively and efficiently, belonging to the count of the county of the companies of the county of the cou

- efficient administration:

 Pursuant to the Scheme, the equity shares issued by the Ress timp Companies would be listed on RSE and NSE and will undo the the value of the Demerged Company, Further the existing shareholds of the Demerged Company and the dish earth and the Signate of the Residence of the Scheme borning selfective, gring them (listed the state of the Signate Company and technical scheme in the best transfer of the Demerged Company and the Resulting Companies believe that the Scheme is in the best interests of the respective entities and their respective statish-factors including is snareholders.

For deals, I plasse see the section on "Scheme Of Arrangement And Demorger" on page 50 of the Information Memorandum, Restated Audited Financials for the Last three financial years are as follows: The Standalone (FY 2020-21) and Consolidated (FY 2021-22 and FY 2022-23) abridged balance sheet and statement

	dged Balance Sheet:	E31 0000 00	E3/444/44	(₹ in Lakh
Par	ticulars	FY 2022-23	FY 2021-22	FY 2020-21
		(Consolidated)	(Consolidated)	(Standalone)*
Ass	ets			
1.	Non-Current Assets			
(a)	Property, Plant and Equipment	8,265.77	1,531.87	0.00
(b)	Right of Use assets (net)	35,796.38	793.79	0.00
(c)	Goodwill on Consolidation	3,257.58	3,257.58	0.00
(d)	Other intangible assets	3,439.67	4,080.34	0.00
(e)	Intangible assets under development	53.00	8.43	0.00
(1)	Investments accounted for using the equity method			
(i)	Investments in joint ventures	2,664.76	0.00	0.00
(g)	Financial Assets			
(i)	Loans	52.20	0.00	0.00
(ii)	Other Financial Assets	4,549.52	4,617.83	0.00
(h)	Deferred tax assets (net)	6,481,87	0.00	
(i)	Non-current tax assets (net)	178,06	362.26	0.00
Ö	Other non-current assets	52.61	39,61	0.00
Tot:	Non-Current Assets	64,791,42	14.691.71	0.00

2.	Current Assets			
(a)	Contract Assets	1,598.64	643.17	0.00
(b)	Financial Assets			
0	Investments	932.76	0.00	0.00
(ii)	Trade Receivables	5,325.77	2,038.52	0.00
(iii)	Cash and Cash Equivalents	1,312.70	937.93	0.26
(W)	Loans	64.81	31.97	0.00
(v)	Other financial assets	2,996.78	160.50	0.00
(c)	Other Current Assets	1,319.45	281.61	0.00
Tota	Current Assets	13,552.91	4,093.70	0.26
Tota	Assets	78,344,34	18,785,41	0.26
Eau	ity and Liabilities			
1.	Equity			
(a)	Equity Share Capital	4,913,91	0.00	0.00
(b)	Other Equity	15,662,47	289,13	(0.99)
Eau	ity attributable to equity holders of the parent	20.576,38	289,13	0.00
Non	-Controlling Interests	1,215,72	1,255,62	0.00
Tota	Equity	21,792,10	1,544,75	(0.99)
	-Current Liabilities			
(a)	Financial Liabilities			
0	Borrowings	2,717,41	10.227,30	0.82
(ii)	Lease Liabilities	36.333.94	739.80	0.00
(b)	Employee benefit liabilities	330.73	218,13	0.00
(c)	Deferred tax liability (net)	979.89	1,212,48	0.00
	Non-Current Liabilities	40.361.97	12.397.71	0.82
Cur	rent Liabilities	,		
(a)	Contract Liabi∎ties	506.19	198,38	0.00
(b)	Financial Liabilities			
(i)	Borrowings	487.51	73.47	0.00
(ii)	Lease liabilities	1.821.94	214.63	0.00
(iii)	Trade Payable	.,		
(1)	Total outstanding dues to Micro enterprises and			
.,	Small enterprises (MSME)	126.09	0.00	0.00
(2)	Total outstanding dues of creditors other than MSME	10,885.18	3,048,32	0.00
(iv)	Other financial liabilities	393.56	491,11	0.43
(c)	Employee benefit liabilities	310,61	109,98	0,00
(d)	Other current liabilities	1,659,19	707,05	0.00
Tota	Current Liabilities	16,190.27	4,842.94	0.43
Tota	Equity and Liabilities	78.344.34	18,785,41	0.26

Abridged Profit and Loss Account

Par	ticu l ars	FY 2022-23 (Consolidated)	FY 2021-22 (Consolidated)	FY 2020-21 (Standalone)*
l.	Revenue from operations	70,570.87	12,821.48	0,00
II.	Other income	1,147.73	126,81	0,00
III.	Total Revenue (I+II)	71,718,60	12,948,29	0.00
W.	Expenses			
	Cost of Services rendered	43,760.22	8,964.95	0.00
	Employee Benefits Expense	6,954,02	1,926,91	0,00
	Depreciation / Amortization Expenses	5,100.33	633,60	0,00
	Finance Costs	3,190,08	187,10	0.05
	Other expenses	5,513,13	632,92	0,33
	Expenses (IV)	64,517,78	12,345,48	0,38
	fit before tax and share of profit from joint		l	
	tures	7,200,82	602,80	(0,38)
	re of profits of joint ventures	360,41	0,00	0,00
	fit Before Tax (V)	7,561-23	602-80	(0.38)
٧L	Tax Expenses	0.700.40		
	Current Tax	2,760.49	333,32	0,00
	Deferred Tax credit	(1,056,98)	(116,27)	0,00
	Adjustment of Taxes relating to earlier years	(21,63)	0.00	0,00
	Total Tax Expenses	1,681.88	217.05	0.00
	Net Profit / Loss for the period After Tax (V-VII) (A)	5,879.35	385.75	(0.38)
X.	Other Comprehensive Income			
a.	Items that will not be reclassified to subsequently to Profit or Loss:			
	Re-measurement gains/(losses) on defined benefit plans (net of tax)	(31,21)	(18,89)	0,00
	Other Comprehensive Income for the year, net of tax (B)	(31-21)	(18.89)	0.00
ΧL	Total Comprehensive Income for the Year,	` `	1	
	net of tax (A) + (B)	5,848.14	366.86	(0.38)
	Earnings Per Equity Share	l	1	1
	Basic (In Rs.)**/***	1,64,46,257	8,75,836	18,873
	Diluted (In Rs.)**/***	2.34	8,75,836	18,873
Pro	fit attributable to:	l		
Equ	ity Holders of the Parent	5,756,19	306,51	0,00
	controlling interest	123.16	79.24	00.00
Oth	er Comprehensive Income attributable to:	l		
Equ	ity Holders of the Parent	(31,34)	(16,06)	0,00
Non	controlling interest	0.13	(2.83)	00.00
Tota	Comprehensive Income attributable to:	l	1	1
Equ	ity Holders of the Parent	5,724.85	290.45	0.00

5,724,265 290/15 00.00 123,29 76,41 0,00 ssociate Company(ies) as on March 31, 2021, So accordingly Non-controlling interest Necessarian planetes 1 12229 78.41 0.00 Company does not have Subsidiary Joint Venturee/Associate Company/legs as on March 31, 2021, 59 accordingly Consolidated Financial Statement was not applicable.

**Professional value of equily shares as on March 3, 2021 & March 3, 2022 may Re 10 Pp equily shares.

**Professional value of equily shares as on March 3, 2021 & March 3, 2022 may Re 10 Pp equily share.

**Professional value of equily shares as on March 3, 2021 & March 3, 2022 may Re 10 Pp equily share.

**Interest restant of underlied financials do may the most to account and any unit Outlifications:

*The altest exaction of financials have been provided in point no. 10 above. For the notes to be acconsidiated financials alternated to 7 the information formation.

**The altest aucided financials have been provided in point no. 10 above. For the notes to the acconsidiated financials distanced for 4 the information formation.

**The Altert Associated of the considiated financials distanced for the information formation of the considiated financials and the state of the information of the provided in point no. 10 above. For the notes to the considerated financials alternated for the information of the information

Group Overview

Group Overview
Althory Terminals Limited (hereinsteer referred to as the 'Holding Company', Parent'), its subsidiaries (the holding Company, and its subsidiaries together referred to as 'the Group'), is engaged in the business of operating Container Friging's Sations.
Alzongo Terminals Limited was formed with a vision to tight the opportunities that lie in the terminals space only to the increasing DMI vision opportunity in its all contents on assessing that where its expenses on assessing that where its expenses of the Container Parents (COL), CFS and ICDs were never composition of the opportunity in its all container Deposits (COL), CFS and ICDs were never composition of the opportunity in its all container Deposits (COL), CFS and ICDs were never composition of the opportunity in the container Deposits (COL), CFS and ICDs were never composition of the opportunity in the container Deposits (COL), CFS and ICDs were never never never never the container of the opportunity in the container of the opportunity in the container of the opportunity in the opportunity in the container of the opportunity in the opportunity in

Our Company was incorporated on February 05, 2019 as a Private Limited Company under the Companies Act, 2013 with the Registrar of Companies, Municial, Naharashina and was converted into jude Initiad w.ed. Jenuary 10, 2022. The Corporate Identification Number of our Company's 0.00300MH2018PLC320997.

Acquisition of Container Freight Stations Inland Container Depots and other related logistics by of Allcargo Logistics Limited through (Scheme) of Demerger

or waxaryo Logarico. Limited through (Scheme) of Demorger
In accordance with the Scheme of Armagement (Scheme) between the Holding Company and Alicargo Logistics. Limited
as approved by Hortish National Company Law Trisural ord Sulf Lanzury 2023. Contrainer Freight Salistonel Manton
Contrainer
Decode Spotistics between Scheme of Lanzury 2023. Contrainer Freight Salistonel Manton
data of Agnit 1, 2022 (appointed daily), in consideration of 28,55,552 equity shares of the Holding Company of Rs. 2
cent half praid up to rew quality states held in All Cargo Logistics Limited (AUL) of Rs 2 cent fully public. The effective
date of the Scheme was 01* Agnit 2022.

date of the Scheme was 0°F April 2022.

Pressurant the scheme of demagns grapposed by IUC1, 24.56.55.24 equity shares of 18,2 each face value issuable to the shareholders of Allicarpo Logistics Limited as per 1.5 share exchange ratio as consideration for the transfer of lassess and liabilities to the Holling Octopary. In 18 and Red Meeting 18 of an 24, 2223 has address of a shareholders of Allacapo Logistics. Limited hading as or incord data April 18, 2623.

Allacapo Scheme Scheme

Company has been increased to Rp. 55.00.0000 (Rpueses lifty five cross only).

As give the powission of the Scheme transfer for head vobe burses in the Helding Company have been accounted in the Financial Statements at box values as appearing in the books of the Demerged Company as on the close of business on the day inmediately prior to the appointed date.

As and from the appointed date, upto and including the effective date. All Carpo Logatics Limited shall carry on and determed to have carried on its bursens and exhibition and shall state prosessed of all assets and properties in trust for the Helding Company.

Solitation to constitute and facilities.

for the indising Complany and shall account for the same to the indising Complany.

Significant accounting policies

Basis of preparation

The Consideration of the Same and t

smerkies inclusieur. Current versus non-current classification The Group presents assets and labifilies in the balance sheet based on ourrent/non-current classification An asset is treated as current when it is:

- acted to be realized or intended to be sold or consumed in normal operating cycle
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- cted to be realized within twelve months after the reporting period, or

A liability is treated as current when it is:

- It is expected to be settled in normal operating cycle
- It is each extraction to be sense in information and extraction of the sense of tracking it is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting

The opening cycle is the time between the acquaistion of assets for processing and their realisation in cash and cash experiently cycle. Deferred to a set of the time between the acquaistion of assets for processing and their realisation in cash and cash Deferred to assets and India

2.2

Subsidiaries The CFS comprise the financial statements of the holding Company and its subsidiary as at 31" March, 2023.

Subdiding.

Speedy Multimodes Limited (is absidiary w.a.f. Corober 31, 2021) (85% holding).

Control is achieved when the Group is exposed or has rights to variable returns from its involvement with the investee and has the ability to effect those returns frought is power over the investee, Specifically, the Group controls an investee and only if the Group has all of the bedform.

If and only if the Group has all of the Ideov.

Denow over the investee (i.e. using rights that give if the current ability to direct the relevant activities of the investee). Exposure or rights to variable returns from its involvement with the investee and The ability to use its power over the investee to affect its setums.

Generally, there is a presumption that a requirity of voting rights result in control. To support his presumption and when the Group has less than a majority of other gordinary and current results. On the compoundies all relevant faces and currentment in assessing whether that power over an investee, the Group considers all relevant faces.

the Group has less than a majority of the violing or similar origins of an investee, the Group considers all relevant facts and circumstances in assessing whether it has posers or wan investee, including:

The contextual arrangement with the other voide highests of the investee Rights acting from the contractual arrangements.

The Group has assesses whether or not overlang rights as a final price or overlang the state of the properties. The group is before giving rights as the properties of the properties of the group is helding of the other voting rights before.

The Group has assess whether or not identify the group is a state of the state and dispersion of the holdings of the other voting rights holders.

The Group has assess whether or not identify the group is a state of the properties of the considerable properties of the properties of the properties of the properties of the considerable properties of the prope

Consolidation procedure

Contractions processors. In a Mess, equity, income, expenses of the Parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and fabilities recognised in the consolidated frames alteredness the expension data. Offset (eliminate) the carrying and the perent's portion of equity of each subsidiary, largeness combinations policy explains how to account for any related goodwill.

of feath valuables judices even for instances play opposes in an account or in yellanding obtains to leithing at leit imaginoup assets and labilities, equily, econes, expenses and each flow settling to transactions between refiles of the group profile or bases reading from integroup transactions that are recognised in assets, such as inventory and feasists, are eliminated in ILI, throughout places may include an implement that requires recognition in the correctional feather and statements. In AST2 Recover Rever agrees to temporary differences that area from the elimination of profile and leases reading from integroup transactions.

Profit or loss and each component of other comprehensive income (CD) are attributed to the equity hiddens of the hidding Company of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a detict belance. All interpropa assets and adulties, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Achange in the ownership indirected of authority without a bits of control, is accounted for as an equily transaction. If the Group loses control over a substidiary, it.

Developments are seases (including goodwill) and sub-lines of the substidiary at their carrying amounts at the date when control is lost.

- when control is lost
 Derecognises the carrying amount of any non-controlling interests
 Derecognises the cumulative translation of flerences recorded in equity
 Recognises the fact value of the consideration received
 Recognises the fact value of any reventment retained
 Recognises the fact value of early reventment or trained
 Recognises any surplus or deficiol in profit or lose
 Rediscisfiles the peach is water of components precously recognised in OCI to profit or loss or retained carrings, as appropriate, as would be required if the Group had directly disposed of the related assets or labilities
 recognised, as would be required if the Group had directly disposed of the related assets or labilities

Summary of significant accounting policies

Summery or significant executioning potentials as a second of the property of significant executions are accounted for using the acquisition interested and purpose of the constitution transferred measured of acquisition from the acquires for the constitution for the acquires. For each business combination, the Group action shall be acquired as constitution interests in the acquires of the final acquires destination and acquires destination. The Group determines that it has acquired a but acquires destination and acquires destination and assistantive processed as incurred.

The Group determines that it has acquired a business when the executives set of activities and assistantive processed as business and assistantive processed with processed as incurred.

The Group determines that it has acquired a business when the executives set of activities and assistantive processed with processed assistantive of a scalar destination of a scalar destination

- sund at the basis indicated below. Deleved as a season or habities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind.AS 12 (accome Taxand rind.AS 12 (stone)e Taxand rind.AS 12 (accome Taxand rind.AS 12 (ac

Recorded right are measured at a value determined on the basic of the recording contextual term of the related context. Sure valuation does not consider potential removal of the recogniser of the resolution of the recording of the valuation of the resolution of the control designation in a considerate with the control designation in a considerate which is expected on the properties of the couples of the resolution of the first expectation dated if the business combination is achieved in stages, any previously related equily interest is re-resourced at so acquisited noted for the value at the acquisition date of the business combination is activated as the acquisition date of the consideration to be transferred by the acquisitien size of the consideration of the resolution of the configured consideration is best designation of the resolution of th

partots.

Where spooled has been allocated to a cash-generating unit and goal of the operation within that unit is disposed of, the spooled associated with the disposed operation is included in the carrying amount of the operation when determining may go an obtained to the composed operation in these circumstances is measured based on the relative values of the disposed operation and the poton of the cash-generating unit relative.

If the midital accounting or a business controllation is incomplete by the ent of the reporting period in which the combination occurs, the Group reports provisional amounts for the literal servision in accounting a incomplex. Those provisional innovance and qualitate through possible or district in the combination occurs, the Group reports provisional amounts and identification of the literal servision in the accounting a incomplex. Those provisional innovance and qualitate through possible or district in the combination occurs and evaluate the combination obtained about this and circumstances that existed at the acquisition date that if innove, much laws effected the amounts recognized at that date, these adjustments are called as measurement provid does not exceed one year from the acquisition date, Innextendent in Joint Ventures

Joint ventures.

Notificential Fleight Services PvLLId (50% holding) and Allcargo Logistics Park PvLLId. (ALPPL) (51% holding) Transmaped Fleight Services PvLLId (50% holding) and Allcargo Logistics Park PvLLId. (ALPPL) (51% holding) And wellure is a biped plint service, justice control in the control control of the arrangement when in the services of the point service, justice control is the control of the arrangement, which exists control and control is a control of the control exists only when decisions about the relevant activities require unanimous consist of the parties sharing control. The considerations ended in othermining whitems origination in flavors point control area similar for bone necessary of determine control over the substitations. The Gioup's investments in its associates and print venture area accounted for using the equily method. Under the equily method, the relevant end is associated and print venture area accounted for using the equily method. Under the equily method, the relevant end is associated to recognise changes in the Group's share of net assessed in the exempting amount of the nestment is adjusted to recognise changes in the Group's share of net assessed in the exempting amount of the intensitient and is not tested for impairment involvability. The Connectional Septement of Print and Lass reducts the Group's state of the requirement and print and account of the intensitient and is not tested for impairment involvability. The Connectional Septement of Print and Lass reducts the Group's Got, in addition, when them are account of the control of the control

associate or joint venture. If mentify is there of based on a joint venture equals or exceeds its interest in the associate or joint venture equals or exceeds its interest in the associate or joint venture (eicht includes any long term interest that, in a substance, form part of the Goog front investment in the associate or joint venture, it learn in succession is part of the continues recognised in the continues of positive stance, the recognising is stant or of their bases. Additional becase a recognised only to the deep continues of the succession of the sociate of the associate or the succession of the sociate of the sociate

or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits only after its share of losses not recognised. The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the Consolidated Statement of Profit and class. The francial statements of the associate or joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting profices in the with flosted of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment los After agricultant or the oughly method, the Group determines whether it is necessary to recognise an imperiment bas on insventence in a secondary only not write. A exchargeoring deal, no Rich conjugation group, and because of print weture. A exchargeoring deal, no Rich conjugation and the investment in the associate or jort veture is impaired. If there is such evidence, the Group clackables the meanural of imperiments that indifference between the recoverable mount of the association print veture and in scarging value, and then recognises the loss as "Share of profit of an associate and print vertical" in the Group residence of Statement of Profit in a factorization of the scarging value. A profit of an associate and a print vertical in the Group residence of the complex of the print veture in the Group residence of the complex of the print veture in the Group residence of the complex of the scarging veture of the associate or joint confidence to determine the surprint of the associate or joint confidence to determine the print veture of received in profit or follows. Providence or profit or follows.

Foreign currencies

Exchange differences arising on translation / settlement of foreign currency monetary items are recognised as incorrectness in the period in which they arise.

e recognition

from contracts with customers is recognised when control of the goods or services are transferred to the
rat an amount that reflects the consideration to which the Group expects to be entitled in exchange for those

goods or services. Container freight station income

Income from Container Handling is recognised on completion of its performance obligation

The control of the co

Reimbursement of cost is netted off with the relevant expenses incurred, since the same are incurred on behalf of the customers.

on time proportion basis. Interest income is included in finance income in th or notine and costs.

Bridger and come is recognised when the Group's right to receive the payment is established i.e. the shareholders approve the dividend.

Business support charges are recognized as and when the related services are rendered.

Contract Balances

Contract balances include trade receivables, contract assets and contract liabilities, Trade receivables

Trace receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the passage time is required before payment of the consideration is due). Trade receivables are separately disclosed in the finance statement's

Contract asset includes the costs deferred for Container freight stations operations relating to import hat transport activities where the Group's performance obligation is yet to be completed.

company accounts making through a perminimental conjugation by service outpeace. Additionally, a contract asset is the right to consideration in exchange for goods or services transferred to the custome If the Group performs by transferring services to a customer before the customer pays consideration or before paymes is due, a contract asset is recognised for the earned consideration that is conditional.

Contract liabilities

Contract liabilities

A contract liability is the obligation to transfer services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group harmlers services to the customer, and consideration before the Group harmlers services to the customer, according to which here services the customer. A contract contract, and the customer contract con

Taxes
Current Income tax
Current income tax a
taxation authorities in

Current income tax current home tax. Current income tax assets and sibilities are measured at the amount expected to be recovered from or paid to the taxel on authorities in accordance with the applicable tax laws. The sax rates entails laws used to compute the amount and those that are resident or substantively entailed, at their reporting date, Current income tax relating to learn seconglisted outside the Estatement of Politic and Loss are seconglisted unlike the Substanred if Politic and Loss platin in other comprehensive income in or equity, Maragement proprietically evaluate positions salter in the last returns with respect to situations in which applicable has regulations are subject to interpretation and estable the provisions where exprepriets.

Deferred tax

Deferred tax provided using lability approach on temporary differences between the tax beses of assets and labilities and her camping amounts for financial reporting powers at the supporting date.

Deferred tax labilities are recognised for all taxable temporary differences, except, when the deferred tax labilities are recognised for all manufacturity and the tax labilities are recognised for all manufacturity and tax labilities are recognised for all assets that the tax labilities are recognised for the recognised for all dates that the tax labilities are recognised for the recognised for all dates of the tax labilities are recognised for the recog

In respect of discussive prottly or loss
In respect of discussive temporary differences associated with investments in subsidiaries, associates and interests
inprint various, defended as assets are encoprised only to the extent that it is probable that the temporary differences
will reverse in the foreseeable future and stazeble profit will be available against which the temporary differences can
be suitable.

be atlient. The carrying encurt of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that stiffcient taxable portful will be available to allow all or part of the deferred tax assets are to exceed an earn prograph dean dars recognized others assets are one-seased at each prograph dean dars recognized to the extent that it has become probable that thurs taxable profits will allow the ordered tax asset to be recovered. Deferred tax assets in a failable are recognized at the tax rates that are expected to apply in the year when the sease is realised or inheliably is seriled, based on tax rates (and tax laxes) that have been reacted or substantively exacted

at the reporting date.

Deferred tax relating to items recognised outside statement of profit and loss is recognised outside statement of profit and loss is recognised outside statement of profit and loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI (Other Comprehensive Income) or directly in equity.

underlying transaction other in COI (Other Comprehense Income) or directly in equity.

Tack benefit is acquired as part of business combination, but not satisfying the criteria for segment are copyling, and the comprehense in the comprehense of the comprehense

and bear. The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set of current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities rate to income tax bear liabilities and the control of the cont

rum Alternate Tax: ding to section 115JAA of the Income Tax Act, 1961, Minimum Alternative Tax ("MAT") paid over and a fill income tax in a subject year is eligible for carry forward for filteen succeeding assessment years is st normal income tax liability. The MAT credit asset is assessed against the normal income tax during the

period. Minimum alternate base (MAT) paid in a year is changed to the statement of profit and loss as current tax for the year. The deferred as sessel is encoprised for MAT credit revalable only to the extent that it is probable that the concerned Group will per promal income to during the specified product (a. the priority of which MAT credit is allowed to be carried for which MAT credit is allowed to be carried for which MAT credit is allowed to be carried for which MAT credit is allowed to be carried for search. In the year in which the Group recognizes MAT credit as an exact, it is created by way of credit to the statement of profit and loss and drown as part of deferred search for exact. The Group reviews the MAT credit entirement search exists reporting date and writes down the asset to the extent that it is no longer probable that it will pay rormal tax during the reporting date ar specified period.

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payable

The net amount of tax encourable from, crayabile to, the laustion authority is included as part of recovables or polyables in the balance sheet.

Property, plant and equipment

Property,

Category	Useful lives (in years)
Building	20 to 30
Plant and machinery	10 to 15
Heavy equipments	12
Furniture and fixtures	10
Vehicles	8 to 10
Computers	3 to 6
Office equipments	5
Trucks and Trailors	8
Other tangible assets	3 to 7

Leasehold Land & Building 3 to 30
Leasehold improvements shorter of the estimated useful life of the asset or thelease term not exceeding 10 years

Leastering influence of the control of the control

approximation on the general over which the assets are fieldly to be used.

As ten of appear, plant and equipment and sy regisfract part inflatly recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal, Any gain or biss arising on derecognition of the asset (calculated as the difference between the edisposal proceeds and the carrying amount of the asset) is included in the Conditional Statement of the asset (and the disposal proceeds and the corriging amount of the asset) is included in the Conditional Statement of the asset (and possible the asset disposal) and the proceeds and the conditional values, useful to represent the processor of the asset (and the processor of the asset) and the processor of the asset (and the processor of the asset (and the processor of the asset) and the asset (and the processor of the asset (and the processor of the asset (and the processor of the asset) and the asset (and the processor of the asset (and the processor of the asset (and the processor of the asset) and the asset (and the processor of the asset) and the asset (and the processor of the asset) and the asset (and the processor of the asset) and the asset (and the processor of th

Intangible assets Intangible assets acquired separately are measured on initial recognition at one. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition, Fellowing initial recognition, intangible assets are carried at cost less any accommissed amortisation and accommissed imperment bases. Hermally generated intangibles, excluding against add evolution closur, an excludibled and the related expenditure is reflected in profit or bas in the period in which the expenditure is incurred.

ntangible assets with finite lives are amortised over the useful economic life and integrible assets with finitel leves are amortised over the useful economic life and assessed for impairment whenever there is an elicitation that intellingable assets may be impaired. The emortisation period and the amortisation period and the amortisation period and the most and the emotion of an intellingable asset with a finite useful life are reviewed at less at the end of each reporting period. Changes in the expected useful life or the equected useful life or the expected useful life or the exp

Liconase Feres
An Integrigite asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon diseocognision of the asset (couldated as the difference between the reliatoposal proceeds and the carrying amount of the asset (socialated as the difference between the reliatoposal proceds and the carrying amount of the assets) included in the statement of profit and loss, when the asset is derecognised. The form asset is a significant of the Armanical Assets
The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication reliation reliatory in a result in required, the Group estimates the asserts recovered amount. An asset is recovered amount in the impaired of an asset is required, the Group estimates the asserts recovered amount. As assets of castin-previously units (COII) but value has occorded amount. As assets of a castin-previously and the control of appearance of a midrated asset, units when the asset is considered in previous the assets of a proportion assets of a set in those that of the longly independent of the control of assets or group of assets. When the carrying the accounts of a set of a control of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of the control of a set of a control of a report of a set of a control of a report of a set of a control of a report of a set of a control of a report of a control of a report of a set of a control of a report of a set of a control of a report of a control of a report of a set of a control of a report of a control of a report of a set of a control of a report o

is recoverable amount.

An assessing the value in use, the estimated future cash flows are discounted to their present value using a post-lax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset, in determining this value less costed disposal, recent market transactions are taken into account. If no such transactions can be definited, an appropriate valuation model is used.

can be destined, an appropriet evaluation model at used.
The Group bases its imperiment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's GGUs to which the individual assess are allocated. These budgets and forecast calculations generally ower a period of five years, For longer periods, along-term growth rate is calculated and applied to project future.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life After impairment, depreciation is provised on the revised outpring amount of the sease four firs remaining useful five. For assets excluding poolsd, an assessment is made at each propring date to determine whether there is an indication first previously recognised impairment bases no longer exist or have decreased. If such indication exists, the Group estimates the assets or COUTs recoverable amount. A previously prospicial impairment buts is reversed only free has been a charge in the assumptions used to determine the seaseth recoverable amount since the lest impairment buts was recognised. The reversal is limited so that the arriage amount of the seast excess celler their is recoverable amount on the carrying amount that vould have been determined, not of despreciation, fund on impairment took been recognised from the seaseth proteographic alternative first and assumptions are recognised from the seaseth proteographic alternative first and cause relationship in the comparison of the c

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than its carrying amount, an impairment lose is recognised. Impairment losses relating to goodwill cannot be reversed in future periods.

Borrowing costs

Borrowing costs

Borrowing costs includes nierest and amortisation of ancillary cost over the period of brans which are incurred in consection with amargaments of borrowings.

Borrowing costs includes nierest accordance to the acquisition construction or production of an asset that necessarily takes a substantial period of the long of leady for the intended use or sale are expallated as part of the cost of the asset. At other borrowing costs are expensed in the period in which they court. Borrowing costs consist of intends and other costs that an entity incurs in connection with the borrowing of funds,

Leases

Leases
The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys
the right to control the use of an individied asset for a period of time in exchange for consideration,
Group as a bases.
The Group applies a single recognition and measurement approach for all leases, except for short-form leases and
beases of low-rable sastes. The Corporation should be sasted before to make lease apprent and right-d-use assets
representing the right to use the unradeling assets.

Right-d-vae assets The Group recognises right-d-see assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right d-wae assets are measured at out, lies any accumulated operaction and impairment losses, and adjusted for any immosurement of lease labellitum. The cost of high-d-wae assets in which are deposited in a labellitum of the lease same in the lease is a more of the lease assets which are deposited on a straight-line basis for the precised control of the lease seems. The lease seems the lease seems are also subject to impairment. Refer to the accounting policies on section for impairment of non-financial assets.

Lease Liabilities

Lease Labilities

Labilities which is a second of the present value of lease payments to be made one the balance based ten in lock lating the present value of lease payments to be made one that balance based ten in lock lating the present value of lease payments, the Cong. upon at its receivant lating the present value of lease payments, the common offence that because the interest in middle in the lease is the interest and made and of the lease payments made. In maddion, the carrying amount of lease labilities is increased in feries a medication, and maps in the lease payments, and array in the lease payment in the lease payments and the lease payments and the lease payments in the lease payments in the lease payments in the lease payments. Short-term bases and lease of low-value assets

The Group applies the obstraim bases proxiping on comprise in the short-term hases on, those leases the three as lease term of 2 months or lease from the carrying the payments. The cours applies the short-term leases on, those leases to the value assets recognition exemption to be short-term leases and leases of low-value assets are recognition as expenses over the lease term.

Observed in a convenience over the lease term.

Provisions

Provisions are recognized when the Group has a present chigation (legal or constructive) as a result of a past event, it is procedule that are outflow of resources embodying occomes benefits with the required to settle that collection are do not extract the contract of the recognization are do not extract the central contract of the collection. Here is from procedule or and did a provision that collection are do not extract the contract of the company of the procedule of the procedule of the company of the procedule of the procedule of the company of the procedule of the company of the procedule of the provision procedule of the provision procedule of the

and Loss not dray reinbursement. The effect of the inveloue of movey is material, provisions are discounted using a current pro-tax rate that re-lacks, when appropriate the risks specific to the lability. When discounting is used, the increases in the provision due to the passage of time is recognised as a finance corregated as finance corregated as finance. Contingent labilities. A contingent lability is a possible obligation that arises from gest events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain that events beyond the control of the Group of present colligation that is not recognised because it is no probable that an unified or resources will be control of the childgation. A contingent lability also arises in externe rane cases when there is a lability that cernot be recognised because it cannot be recognised that are in a probable that an unified or resources will be childgation. A contingent lability also arises in externe rane cases when there is a lability that cernot be recognised because it cannot be recognised because it of the probability of the properties of the control of the childgation.

etirement and other employee benefits

Current employee benefits

current emproyee benefits. Employee benefits, Phase benefits include salaries and wages, borus and expatie. The undiscounted amount of current employee benefits. These benefits include salaries and wages, borus and expatie. The undiscounted amount of current employee benefits such as salaries and wages, borus and expatia to be paid in exchange of employee services are exceptized in the period in which the employee renders the related service.

Post-employment benefits

A defined contribution fain is a poet-employment benefit glan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Indian subsidiaries makes specified monthly contributions toward browder Furth and Engloyees Statle resurres Corporation (ESC). The contribution freeze Indian subsidiaries is recognized as an expense in the Statement of Profit and Loss during the period in which employee remotes the related execution. There are no other obligations other than the contribution psyable to the Provident Furd and Employee Statle Insurance Scheme.

implying solidar invarance source.

Defined benefit plant.

Grantly leaking, wherever applicable, is provided for on the basis of an actuarial valuation done as per project

areally leaking, wherever applicable, is provided for on the basis of an actuarial valuation done as per project

areal method, carried out by an independent actuary at the end of the year. The Groups' gratuity benefit schedulers in

order memory, carrier out by an inexpensant source year in earl of the year. In charge size where the definition of the control provided in the contro

Financial assets

Friedrica assesses hinking recognition and measurement. All financial assess are recognised initially at fair value, plus in the case of financial assets not recorded at fair value friedrical principle for the properties of the properties of the financial asset from the formation of the financial asset from the properties of the pr

- equent measurement unposes of subsequent measurement, financial assets are disselfied in four categories; Debt instrument at amordised cool Debt instruments at the vidue binough other comprehensive income (P/TOCI) Debt instruments in the vidue binough other comprehensive income (P/TOCI) Debt instruments is necessaried at a vidue intrough other comprehensives income (P/TOCI) Equipy instruments insertained that vidue intrough other comprehensives income (P/TOCI) ses of subsequent measurement, financial assets are classified in four catego

Debt instruments at amortised cost A 'debt instrument' is measured at the amortised cost if both the following conditions are met-

The asset is held within a business model whose objective is to hold assets for collecting or

and
Contractual terms of the asset give rise on specified di
interest (SPPI) on the principal amount outstanding. dates to cash flows that are solely payments of principal and This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amorties doos uning the effective interest rate (EF) method, Amortised cost is calculated by siding into account any viscous from premain managisal and the or sorts that is an integral path of the EF. The EF amortisation is included in finance income in the Statement of Profit and Loss. The losses satisfy from impairment are recognised in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to took and other receivables.

Debt instrument at PYTOQ.

Debt instrument at FYTOC!
A debt instrument is classified as at the FYTOCI if both of the following criteria are mot:
The obligative of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

The asset's contractual cash flows represent SPPL

The assort's contractable can flow represent SPPI.
Debet instruments include within the FVTOC datagony are measured initially as well as at each reporting date at fair value. First value movements are recognized in the other comprehensive income (DCC), However, the Group recognizes interest across, regiment besses at reversals and recising nuch regiment or best in the Statement of Portilland Loc.
On deexcognition of the asset, curvalative gain or loss previously recognised in OCI is redussified from the equity to the Statement of Portilland Loc.
Interest across, regiment and Loc.
Interest each which includes provided as interest income using the Elf-restroit.
Debt Institument at INTPL

Debt insumment at FVTE.
FVTPL is a residual category for debt instruments, Any debt instrument, which does not meet the criteria for categos at amortized cost or as FVTOCI, is classified as at FVTPL.

se a emoraze ocer or as PVIOL), is classified as al FVITC.
Indidition, the open way belief to desprate not her transment, which on dereview meets amortized cost or PVIOCI orbrefe,
as al FVITL, However, such eliction is allowed only if doing so reduces or eliminates a measurement or recognition
increasisency reference to as incounting mentalish. The group has not designated any debt interment as efficitly.
Deli reterments included within the PVITL category are measured at fair value with all changes recognized in the
Statienter of PVITL category.

Equity investments

All capity investments in scope of the AS 109 are measured at fair value, Equity instruments which are hidd for trading are classified as at FVTPL. For all other equity instruments, the Group may make an invocable dection to present in other competingment of more subsequent dranges in the fair value. The Group makes such bedoom on an instrument by instrument basis. The classification is made on initial recorption and is revisiously.

If the Group decides the Cabistry are equity instrument as at FVTOCI in me all fair value of larges on the instrument, concluding dedicated, are recognized in the OCI. There is no registing of the amounts from OCI to profit and its consistent of the other consistent of the consistent of the

on sade of investment, involved, the cutoup may artisted use cutous are gain to has winth equity.

Consolidated Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Consolidated Statement of Profit and Loss.

Equity investments made by the Group in associates and joint ventures are carried at cost.

sset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily ed (i.e. removed from a Groups's balance sheet) when:

og issed up, a retriver out mat compas colarizers lesely when:
The rights for screeke cash flows from the asset have expired, or
The Group has transferred is rights to receive cash flows from the asset and either (a) the Group has transfer substantially all has discontineated by the season of pile de only be nother transferred nor retained substant all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

A accordance with MAS 1908, the Group apples expected credit bas (ECL) model for measurement and recognition
of impairment base on the financial assets which are not fair valued through Statement of Proti and Lose, Lose allowance
for thorse freezedes between this opinificant financial proportion and an annual requirement but lifetime ECL at each
reporting date, right from its initial exception. For all other financial assets, expected until bases are measured at an
example and between the scheme financial assets, expected until foreases are restricted in models and the scheme and th

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss, This amount is reflected under the head 'other expenses' in the Statement of Profit and

Loss.
As practical expedient, The Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and its adjusted for forward-boding estimates. All every reporting date, the historical observed default rates are unplated and charges in the forward-boding estimates are analysed.

ial liabilities Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through Statement of Profit and Loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge,

as appropriate,
All financial liabilities are ecognised initially at fair value and, in the case of bans and borrowings and payables, net
of directly altitudated transaction costs.
The Groug's financial liabilities related and other payables, loans and borrowings.
Subsequent measurement
The measurement of financial liabilities depends on their dissolitation, as described below.
Loans and borrowings

Loans and borrowings

After rivial recognition, inversel-bearing bars and borrowings are subsequently researched at anomatical cost using the EIR method. Claims acknesses are recognised in Statement of Prot and Loss when the liabilities are deecognised as well as through the EIR anomatication process.

Amontation cost is obligated by taking into account any discount or premium on acquisition and tess or costs that are an integrigal part of the EIR. The EIR amontation is included as finance costs in the Statement of Protil and Loss.

This costagory generally applies to borrowing.

Derecognition

Amontation the cost all advances prices when the objection under the liability of deshapped or canceled or excise. When Amontation the Cost and the Cost and Cost are contained and the Cost and Cost and

Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand 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 Blows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

As the Group operates a single business i.e Container Freight Stations, accordingly, segment reporting is not applicable

to the Group.

Cash dividend and non-cash distribution to equity holders of the parent.

The Group recognises slicitly to make cash not no-cash distribution to beguity holders of the parent when the distribution so but the parent has been been distributed on the parent has been been distributed on the parent has continued and the recognised directly in equity.

Mon-cash distribution or borger and the fair value of the assets to be distributed with fair value re-measure recognised directly in equity.

Upon distribution or non-cash assets, any difference between the carrying amount at recognised directly in equity.

Upon distribution or non-cash assets, any difference between the carryin ground of the liability and the carrying and the assets of the best of the scales distributed with the scale of the scales distributed with fair value re-measure recognised directly in equity.

or he assets distributed is recognised in the seatment of informations, Earnings per edulty share.

Basic semings per share (EPS) amounts is calculated by dividing the profit of the period attributable to equity holders by the weighted energe number of equity is shares outstanding during the period.

For the purpose of calculating dibuted earnings per share, the net profit of the period attributable to equity shareholders and the weighted arranger number of shares coulstanding during the period are adjusted for the effects of all dultine potential equity shareholders.

powers way or sures.

The number of equity shares and potentially follow equity shares are adjusted retrospectively for all periods presented for any share spills and borns shares issues including for changes effected prior to the approval of the financial statements by the Section 40 Citizations.

For the desired for the consolidated financial statements for the year ending March 31, 2023, see page 84 of the Chamisto Mamorrachy.

ion Memorandum. In accounting policies in the last three years and their effect on profits and reserves: reno significant changes in accounting policies in the last three financial years and their effects on the profit and

13. Summary table of contingent liabilities as disclosed in the restated financial statements: (₹ in La

		(₹ in Lakhs)
Particulars	As at March 31, 2023	As at March 31, 2022
Disputed Liabilities in respect of Service Tax (Refer note 3)	38.25	38.25
Disputed Liabilities in respect of Service Tax (Refer note 4)	163,63	163,63
Arrears on Land Revenue (Refer note 5)	146.86	120,94
Disputed Liabilities in respect of Commissioner of Customs (Refer note 6)	227.17	
Total(A)	575,91	322.82
There are certain litigations / civil cases against the Holding Company. Based on the assessment, Management is confident that these would not		
result in any material financial obligations against the Holding Company.	555.75	
Guarantees		
Bank Guarantee Remaining in Force executed in favour of Jawaharlal Nehru Port Trust towards Performance Guarantee (refer note 1)	3,736.00	3,724.00
Bank Guarantee Remaining in Force executed in favour of Centrall Warehousing Corporation towards Performance Guarantee	504.23	475.69
Bank Guarantee Remaining in Force executed in favour of The Regional Officer Maharashtra Pollution Control Board towards Compliance for Pollution Control Board Regarding Pollution Equipment	5,50	5.50
Bank Guarantee Remaining in Force executed in favour of Custom Bond, Export MCC Movement, Project Cargo & Transportation	5.00	
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Export Clause No. 5 (4) (refer note 2)	0.05	0.11
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [Custodian-Cum-Carrier Bond] for Import Clause No. 5(3) (refer note 2)	12,288,78	19,727,54
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Export Clause No. 5 (4) (refer note 2)	4,843.06	10,541.00
Bond remaining in force executed in favour of president of India, through the Commission of Customs - [Custodian-Cum-Carrier Bond] for Import/Export Clause No, 5(4) (refer note 2)	-	10,541,00
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Close Bonded	0.400.00	0.400.00
Warehouse] (refer note 2) Guarantee given to HDFC Bank for providing bank guarantee to	2,100,00	2,100.00
subsidiary company	4,510,00	
Bond remaining in force executed in favour of president of India, through the Commissioner of Customs - [General Bond for Open Bonded		
Warehouse] (refer note 2)	24,000.00	24,000.00
Total(B)	52,548.37	71,114.83
Grand Total (A+B)	53,124.28	71,437.65

Bank Guarantee given against Lease Rent, Royalty and Electricity Charges for the period Dec, 2022 to Dec, 2023.

The Group has executed bonds in favour of Commissioner of Customs as per clause 5(3) 8.5(4) of Cargo Handling in Customs Area Regulation, 2009, notification no 28/2009-Dus (NT), dated 17-03-2009, Further, during the year, company has not executed the bond towards for Handling of Cargo in Custom Area Regulation, 2009 (Notification No 26/2009

Clause 5(4). The said matter is pending at CESTAT (Appeals) vide appeal no ST886152018-SM against the order passed by Commissioner (Appeals) vide order no INKN1600FGD/APP2617 drift of 1.12071. Heating in the Matter is assisted The said matter is pending at Adjudicating interface of Certain Excess & Service Department, Riggain, as CESTAT (Appeals) has set saided the propriet order passed by Commissioner Appeals and remark the said matter for the adjudicating authority or passing a feet in ervo adjudication can't heating in this Matter is awards.

adjusticating ulthority for passing a feet de revoir adjustication order. Heating in this Mater is awarded.

The subject matter is reprinted in 10th Help (Court of Justicatine adjustment). The State of Materials reprinted to Revenue A DRS issued Demand Notice" on 13 (22019 and demanded areas so I and Revenue A morning to Rs. 120,944 Laiks for the preside 2006-87 to 2019/2000. pagings, the company has made as with Petition before Help (COUHT OF LUDICATUREAT BOWNEAT The company has stated in his potition that the company is not a logal owner of the subject Lindar Help. Javaner Lud Help und from all (MPS) petition and the subject Lindar Help. (Washer Lud Help und from all (MPS) petition that of the subject Lindar Help. (Washer Lud Help und from a significant and the state of the subject Lindar Help. (Washer Lud Help. and the subject Lindar Lin

believes that the said case will be decided in law of the Company and there will not be any varibor of resources and hence classified as a confinent fails). Further, during the year, company has increased the configer fails bely for the period 2002/c1 to 2002/c3 amounting to Re.5.26 Lakes. The Company classified as type of the roll benthis Benthaly (47). Coult against the order greased by The Commissions of Classified (58). Which I Manuschine safest 68 hydrol 2002 against Spearly Multimodes Limited Company fails stated of Classified (59). All cases are specified to promise or a country of the company fails stated to Classified (50). All cases are specified to promise or a country of provided to Company fails stated to pract of 68 April 2022 to 20th April 2023 or an allegation of pilerage of poors keep the direction. The Commissions of The Commissions of Classified (50) and the country or application CSST The country of the Commissions of The Commissions of The Commissions of the Commissions and country of the Commissions of the Commissions of the Commissions and control of the Commissions of the Commissions and control of the Commissions of the Commissions and control of the Commissions of the Commissions of the Commissions and control of the Commissions of the Commissions and the Country of the Commissions of the Commissions and the Country of the appeal before CESTAT.

aspoulations USA 15.
White reference to the Strategic Alliance Management Operation (SAMO) contract with CWC, The Central Bareau of Investigation CBBT has filed the First Information Report (FIRF) state (March 16, 2022 against the key management personnel and central remplysee of Speech Malmodes Limited stately voision of central reme of the contract Information that seek that most be a first advantage of the Management has evaluated the matter and believes that no wrought act was conducted, and it has adequate orderion and supporting downstration to support to facility. Management is the process of seeking ligal advice on the search or responding to the adlegations, and also working with the CWC Regional office and the CBBI in providing the required information to support to take.

for responding to the ellegations, and also working with the CWO Regional office and the CBH in providing their information to support to its east.

Summary table of related party instructions in last 3 years as disclosed in the restart familiar information. The providing their capital structure and financial statements: Producing as the group companies including their capital structure and financial Statements: Following as the group companies including their capital structure and financial Statements: Following as the group companies in the Company:

ALX Shipping Agencies India Privace Limited

Asia Line Ltd

Asia Line Ltd

Availage CCI Logistics Private Limited (Cassed to be promoter group and related party with effect from May 17

Container Freight Station Association of India (Remend CIG AN 160281)

Content Logistics Subfation Put Ltd.

Ear. Workshords (Singappone) Pite. Ltd. (primetry known as Eci-Line Singapone Pite. Ltd.)

Medician Teadactor Private Limited

Alkango Logistics Limited

Alkango Logistics Limited

Alkango Logistics Limited

Allcargo Logistics Limited TransIndia Real Estate Limited (Formerly known as Transindia Realty & Logistics Parks Limited)

Talentos (India) Private Limited Internet (index) interest unitied.

The details of our top five group companies as of the date of this Information Memorandum are set out below:

Allicargo Logistics Limited

Business Overview & Corporate Information

Business Overview a Component information.

Makago Logistics Limited ("ALL") was incorporated on August 18, 1993, ALL, is engaged in business of integrate Logistics Services and allied activities. The Corporate Identification Number is L63010MH/2004PLC073508. The authorise capital of ALL is ₹ 64,40,00,000.

The standalone audited financial statements of ALL Particulars	March 31, 2022	(₹ In Lak March 31, 20	
	March 31, 2023		
Equity Capital	4914	4914	491
Reserves and surplus (excluding revaluation			
reserves and including fund balance)	98,140	1,86,541	1,56,74
Salles	2,72,184	3,43,262	1,80,14
Profit/(Loss) after tax	20,334	36,647	19,14
Earnings per share (Basic) (In ₹)	8.28	14.91	7.7
Earnings per share (Diluted) (In ₹)	8.28	14.91	7.7
Net asset value per share (In ₹)	41.94	77.98	65.4

There are no qualifications provided by the auditors of ALL in relation to aforementioned financial sta

Authorized Share Capital	Amount (In ₹)
29,47,25,000 equity shares of ₹ 2 each	58,94,50,000
500 4% cumulative redeemable preference shares of ₹ 100 each	50,000
5,45,000 redeemable preference shares of ₹ 100 each	5,45,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
24,56,95,524 equity shares of ₹ 2 each	49,13,91,048

Avvashya 17, 2023) Business Overview & Corporate Information

Awashva CCI Logistics Private Limited ("ACCI") was incorporated on February 14, 2015. As of now ACCI is engaged in business incidental to land water & air barraportation and Waterbusing and strange business. The Corpo Inbusiness incidental to land, water & air barraportation and Waterbusing and strange business. The Corpo Number is Ut Valoud-McD SPT CES 1885. The authorised capital of ACCI is ₹ 3.01.00.0004. Financial Performance

The audited financial results of ACC, for the last three ⊢iscals are as follows: (Amount in ₹							
Particulars Particulars	March 31, 2022	March 31, 2021	March 31, 2020				
Equity Capital	26,189,270	26,189,270	26,189,270				
Reserves and surplus (excluding revaluation reserves and including fund balance)	1,373,176,289	1,125,471,229	1,003,399,647				
Sales	6,273,039,179	4,208,600,980	3,130,249,794				
Profit/(Loss) after tax	272,642,437	151,801,321	61,570,843				
Earnings per share (Basic)	104	58	24				
Earnings per share (Diluted)	104	58	24				
Net asset value per share	1.890,64	1,815,36	1,161,10				

There are no qualifications provided by the auditors of ACCI in relation to aforementioned financial statements for the specified three preportion financial ways.

specified and processing interioral years.	
Capital Structure	
Authorized Share Capital	Amount (in ₹)
30,10,000 equity shares of ₹ 10 each	3,01,00,000
Issued, Subscribed and Paid-up Capital	Amount (in ₹)
00 10 007 amiltimates of \$10 and	0.04.00.030

26.18.927 equity shares of ₹ 10 sect 2.61.6.

Contech Logistics Solutions Private Limited

Substanes Overview & Corporate Information

Cortech Logistics Solutions Private Limited (Cortech) was incorporated on December 23, 1993. Contech is in to unioned Cortech Logistics Solutions Private Limited (Cortech) uses incorporated on December 23, 1993. Contech is in business of Timegor and estrage Services incidentally bend valent & air franceportation. The Corporate dec Number is U60309.0H1999PTC017576. The authorised capital of Cornech is ₹ 3,500,000-.

The audited financial results of the Contech for the last three Fiscals are as follows: (Amount in							
Particulars	March 31, 2023	March 31, 2022	March 31, 2021				
Equity Capital	10,00,000	10,00,000	10,00,000				
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,97,81,409	22,75,71,530	22,14,18,700				
Sales	82,42,70,689	86,90,79,036	22,13,46,094				
Profit/(Loss) after tax	2,15,76,895	60,04,022	1,76,16,684				
Earnings per share (Basic)	2,157.69	600.40	1761.67				
Earnings per share (Diluted)	2,157,69	600,40	1761,67				
Not constructive per above (In F.)	4 120 00	4,989,00	4900.70				

value per share (In ₹) no qualifications provided by the auditors of Con hree immediately preceding financial years.

Capital Structure	
Authorized Share Capital	Amount (In ₹)
10,000 equity shares of ₹ 100 each	10,00,000
25,000 Non–Cumulative, Non–Convertible Redeemable Preference Shares of ₹ 100 each	25,00,000
Issued, Subscribed and Paid-up Capital	Amount (in ₹)
10,000 equity shares of ₹ 100 each	10,00,000
AT COOK IN CO. LET . No. O	45.00.000

15.8598 hort-Cumulative. Nor-Convertible Redeemable Preference Shares of ₹ 100 each 15.80 Meridien Tradeplace Private Limited Business Overview & Corporate Information Meridien Tradeplace Private Limited Business Overview & Corporate Information Meridien Tradeplace Problem Limited (Preferency reask-rough Austral 31, 2003, Meridien is engaged into Information Support Services. The Corporate Information Number is US1909MH-1003PTC 138801. The sat coupling Information is 1304.40,000.

Financial Performa The audited financial results of Meridien for the last three Fiscals are as follows

			(Amount in ₹
Particulars	March 31, 2022	March 31, 2021	March 31, 2020
Equity Capital	13,94,40,000	13,94,40,000	13,94,40,000
Reserves and surplus (excluding revaluation reserves and including fund balance)	24,40,77,008	24,24,82,940	22,76,52,062
Sales	19,03,00,571	15,30,02,784	16,44,94,228
Profit/(Loss) after tax	15,94,068	1,48,30,878	15,11,031
Earnings per share (Basic)	3,59	33,40	3,40
Earnings per share (Diluted)	3.59	33,40	3.40
Net asset value per share (in ₹)	522,73	556.13	559.72
There are no qualifications provided by the auditors of Mer	idien in relation to at	rementioned financi	al statements for the

जाहीर सूचना वना ध्यावी वरे, आमध्या अभिन्ने

LIC Mutual Fund Asset Management Limited

(Investment Managers to LIC Mutual Fund)
ON No. U67190MH199FLC077856
ad Office: Industrial Assurance Bild; 47 Funor, Opc. Churchgale Station, Mumbai - 400 020
Tal. No. 022-66016000, Tolf Fine No. 1800 228 5678, Fax No. 102-22836506
Email: service Jernife Midneto.om - Website www.licmif.com

NOTICE-CUM-ADDENDUM No. 21 of 2023-2024

Effective date for completion of transfer of all schemes from IDBI Mutual Fund ('IDBI MF') to LIC Mutual Fund ('LIC MF');

TRUBLE LAW INC. IN NOTICE IS HEREBY GIVEN THAT in terms of Notice Cum Addendum number 16 of 2023-24 dated 16th June 2023 [herenafter referred to as said Notice] issued by LIC Mutual Fund Asset Management Limited (*LIC AMC*), all the schemes of IDBI MF shall stand transferred to LIC MF on and from 29th July 2023 (*Completion Date*).

- Pulsuant to the same:

 J IDBI MT Trustee Company Limited ("IDBI Trustee") shall transfer the trusteeship of all the schemes of IDBI MF ("IDBI MF Schemes") (along with all assets and liabilities, including any unclaimed dividends/ redemptions, the load balances, if any, any balance in the investor education fund and all records relating thereto, concerning the IDBI MF Schemes to ILD Kuutal Frund Trustee Private Limited ("ILC Trustee").

 LC Trustee would become the new trustee of the IDBI MF Schemes under the LIC Trust Deed.
- IDBI Asset Management Limited ("IDBI AMC") shall transfer the rights to manage, operate and administer all the IDBI MF Schemes to LIC AMC. LIC AMC would become the new asset management company in respect of the IDBI MF Schemes.
- IDBI Sponsor would cease to be the sponsor of the IDBI MF Schemes and Life Insurance Corporation of India ("LIC") shall assume sponsorship of the IDBI MF Schemes which shall be considered as an integral part of LIC ME
- Transfer of IDBI MF Schemes on a going concern and as is basis and merger between the identified IDBI MF Schemes with identified schemes of LIC MF.

Investors/Unitholders are requested to take note of the same

For LIC MUTUAL FUND ASSET MANAGEMENT LIMITED

As part of Go-Green initiative, investors are encouraged to register/update their email ID and Mobile Number with us to support paper-less communication.

Mutual Fund investments are subject to market risks, read all scheme related documents carefully

असित सी. मेहता फायनान्शियल सर्व्हिसेस लिमिटेड

आसार सांत- सहिता प्राप्यामाश्ययप्र साव्ह्रस्य स्थित स्थानस्य मेंच्यां, मेंच्यां कार्यायः मुल्लिक्टा सावि-विद्यारं क्षेत्रीयः होन्यं प्रश्नु भूमें (२५) सुन्धे र सीआययः म्यायायः एत्यस्थरुव्यायम् १८८यीएसतीक्ष्येत्रश्च प्रोप्त : ०२२ -२४८८३३३, ई-मेरः मार्थरुव्यायम् १८८४ति साविक्षास्य । स्थायः स्यायः स्थायः स्यायः स्थायः स्थाय

					(रु. लाखात) संपलेले वर्ष		
			संपलेली तिमाही				
अ. क.	तपशिल	३०.०६.२०२३	39.03.2023	30.08.2022	39.03.9093		
¥0.		(अलेखापरिक्षित)	(लेखापरिक्षित)	(अलेखापरिक्षित)	(लेखापरिक्षित)		
8	एकूण महसूल	८०७.१२	९९२.६५	७३६.४०	\$\$८\$.२४		
ę	करपूर्व नफा	(४४८.६८)	(२४२.०३)	(३०१.४८)	(१०३३.६९)		
ş	खंडित कामकाजातून करोत्तर तोटा	0,00	0.00	0,00	0,00		
Х	कालावधीसाठी नफा	(४३८.४५)	(१३९.४४)	(३०५.८१)	(९३१.२५)		
٩	कालावधीसाठी एकूण सर्वसमावेशक उत्पन्न	(४४९.००)	(१९६.६९)	(३२१.९९)	(१,१३३.३७)		
ξ	समभाग भांडवल	४९५.२६	४९५.२६	868.98	४९५.२६		
9	इत इक्किटी				(८३८.६२)		
	प्रति समभाग प्राप्ती (द.मू. रु. १० प्रत्येकी) (अंतरिम कालावधीसाठी अवार्षिक)						
	१. अखंडित कामकाजातून मुलभूत ईपीएस	(८.८५)	0.28	(६.३१)	(१९.०६)		
	२. अखंडित कामकाजातून सौम्यिकृत ईपीएस	(८.८५)	0.28	(६.३१)	(१९.०६)		
٥	३. खंडित कामकाजातून मुलभूत ईपीएस	0,00	0,00	0,00	0,00		
	४. खंडित कामकाजातून सौम्बिकृत ईपीएस	0,00	0,00	0,00	0,00		
	५. एकूण कामकाजात्न मुलभूत ईपीएस	(८.८५)	0.78	(६.३१)	(१९.०६)		
	६. एकूण कामकाजातून सौम्यिकृत ईपीएस	(८.८५)	0.28	(६.३१)	(१९.०६)		

३० जून, २०२३ रोजी संपलेली तिमाहीकरिता अलेखापरिक्षित अलिप्त वित्तीय निष्कर्षांच्या विवरणाचा उतारा

					(रु. लाखात)			
			संपलेली तिमाही		संपलेले वर्ष			
अ. क.	तपशिल	30.05.2023	39.03.2023	३०.०६.२०२२	39.03.7073			
ya.		(अलेखापरिक्षित)	(लेखापरिक्षित)	(अलेखापरिक्षित)	(लेखापरिक्षित)			
3	एकूण महसूल	१५४.६९	१३७.४२	८२.३५	430,00			
2	करपूर्व नफा	(११८.४२)	(२३०.८९)	(१८०.७२)	(६५१.७१)			
ş	कालावधीसाठी नफा	(११८.४२)	(१४२.५०)	(१८०.३३)	(५५९.९९)			
8	कालावधीसाठी एकूण सर्वसमावेशक उत्पन्न	(११७.५७)	(१३२.७९)	(१८०.३३)	(५७३.०५)			
ધ	समभाग भांडवल	४९५.२६	४९५.२६	868.98	४९५.२६			
ξ	इत इक्विटी				१,६४७.९२			
	प्रति समभाग प्राप्ती (द.मू. रु. १० प्रत्येकी) (अंतरिम कालावधीसाठी अवार्षिक)							
৬	१. मुलभूत ईपीएस	(२,३९)	(२.८८)	(३.७२)	(११.४६)			
	२. सौम्यिकृत ईपीएस	(२.३९)	(२.८८)	(३.७२)	(११.४६)			

- ्रियों (सिटिंग ऑफिलोमन्स और डिस्म्लोम्स विचायपोद्य)) प्रेत्वनास २०१५ को प्यूर्थनम्स ३३ अर्गात स्टीक स्वर्मेयक्रदे द्रावात केलेल्या २० ५ जून, २०३३ गीत्रों संप्लेचन प्राध्यात प्रेत्वनास १३ अर्गात स्टीक स्वर्मेयक्रदे द्रावात केलेल्या २० ५ जून, २०३३ गीत्रा संप्लेचना प्रिमासी साठी अर्लाव्यापीत व्यवस्थात स्वर्मात स्वर्मेय क्रियों स्वर्णात स्वर्मेय स्वर्णात स्वर्णात

- नपुरा (वर्षा). ३० जून, २० २३ रोजी संपलेल्या तिमाहीसाठी अलेखापरीक्षित वित्तीय निष्कषीचे संपूर्ण विवरण बॉम्बे स्टॉक एक्सचेंज ऑफ इंडियाची वेबसाईट म्हणजेच www.bseindia.com वर आणि कंपनीची वेबसाईट म्हणजेच www.acmfsl.com वर उपलब्ध आहे.

ठिकाण : मुंबई दिनांक : २७ जुलै, २०२३

जाहीर सूचना

याद्वारे सुचना देण्यात येत आहे की, माझे अशील मे. फ्रेंड्स होम को–ऑप. हाऊ. सोसा. श्वार पुरुषा (स्थात पत्र आहे की, माड़ अशाल में, अब्देश की माज्ये, होते. सात्रीत हैं, स्वांच्या नोरंद्रमें का कार्यालया माना १४, फ्रेंड्स होम, उपासारा लेने, अपेरी (परिचम), मुंबई - ४०००५८ यांच्या निरंशातना में मंबांचन मालन में मालन भावक इस्तुत सत्रेल स्पन्न, विषणकार्याण तस्त्रीत सर्वा क कोलते होते, दाविन्य व कांगाल्याही स्वरूपातील भार य याजवी शंका यांपासून मुल्ल अला छालील निर्देशित मालमत्त्रेच्या क्कांची, त्यानुसार हक्क प्रमाणपत्र जारी करण्यासाठी चौकशी करीत आहे.

रुरकारा, त्यातुता, रुरक्य असागार आर्या अरूपाताच्या प्रसारा करता आर. कोणाही व्यवसी/घटक यांचा खालील निर्देशित सदर मालमता वा तिच्चा कोणत्याह भागासंदर्मात विक्री, वितिमय, परवारागी, भाडेकरार, उप-भाडेकरार, अनुस्राती, लिव अन्ड लायसेन्स, देखभाल तत्त्वावर, यहिवाट, उप-बहिवाट, अभिहस्तांकृन, विमोचन अंक लाससेन, देखमाल तालावाद, वहिवाद, उप-बहिवाद, असिहादांक, विधायत, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्रा, वास्त्राण्टिका, प्रमुख्याल, मुंद्रियमाल, मिल्रावादी, अस्त्रामाल, कार्या, इक्त्रामाल, कार्याल, अस्त्रामाल, यावादानाचानी माल्या वास्त्रा, अंक्राय, कंक्राय, कंक्राय, कंक्राय, कंक्राय, कंक्राय, कंक्राय, कंक्राय, कंक्ष्रा, कंक्ष्रा, कंक्ष्रा, कंक्ष्रा, कंक्ष्रा, कंक्ष्रा, कंक्ष्र, कंक्य, कंक्ष्य, कंक्ष्य, कंक्ष्र, कंक्ष्र, कंक्ष्य, कंक् कागदोपत्री पुराव्यांसमवेत लिखित स्वरूपात सूचित करावे व माहिती करून द्यावी अन्यथ असे कोणतेही दावे अस्तित्वात नाहीत असे समजण्यात येईल व खालील निर्देशित मालग अतं आगारहा पा आगारापा गाराण आतं ता नाग्यणा प्रश्ना प खाराण नाहाण गाराण नेसंस्थानि अशा व्यवती/घटकांचे दावे, काही असत्यास, ते अधियानीत, परित्याणित, त्यागित व /वा विमोचित समजण्यात येतील व माझे अशील सदर मालमनेचा स्पष्ट व विपणनयोग्य हक्कांसहित,व भारांपासून मुक्त असे समजून व्यवहार करतील.

मालमत्तेची अनुसूची

पढील विवरणीत मालमत्ता अर्थात सिटी सर्व्हे क. ३९८. मोजमापित ३८१.४० चौ चुधा त्वचरणा नारामा अस्ता स्वता कर, २६, भावना अरु४०० स. इ.स. १८८१ ची. मी., ३९९/१, मोजमापित १०६४,२० ची. मी., ३९९/१, मोजमापित १० वी. मी. ३९९/१, मोजमापित १० ची. मी., ३९९/३ मोजमापित १० वी. मी. ३९९/३ मोजमापित १९,४ चा व्यवक्रपास, नारामित छेइन होम नारामित संस्वना/दुमारतीसमवेत, गाव अंधेरी, अंधेरी (परिचम), मुंबई - ४०० ०५८ वेथील व

- : स्वाश्रय को-ऑप. हाऊ. सोसा. लि., उपासारा लेन व श्री राम को-उत्तरेस ऑप, हाऊ, सोसा, लि.
 - : अंधेरी को-ऑप. हाऊ. सोसा. लि. ऑफ व्ही. पी. रोड, अंधेरी (प.) : फिटाई बाग, व्ही, पी, रोड, अंधेरी (प.)

पर्वेस

वकील, उच्च न्यायालय मुंबई दिनांक : २७.०७.२०२३

JAI CORP LIMITED

For attention of the Equity shareholders of the Company
Sub.: Transfer of Equity Shares of the Company to the Investor Education and
Protection Fund (JEPF).

NOTICE is hereby being given pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended ("the Rules").

ameniade (Tec. Buller).

Pursuant to Section (1246) of the Companies Act, 2013 (The Acr.), all shares in respect of which upon it or understand obtained that sheen transferred to the EFF shall all so the statements of the EFF. The Bulls share dis customine memorar of statements of the States in tenselized to the States requirements. The Company has transferred all shares in respect of which dividendly of the findingial year 2014. For Subtrained management of the States in respect of which dividendly of the findingial year 2014. For subtrained management of the States in respect of which dividendly dividendly only the states of the States in respect of the States in respect of the states of the States in the

Year-wise details of all un-paidun-claimed dividencis and full particulars of shareholders, including their fullo number or DP-ID-Clent ID winces shares are labele to be transferred to the IEPF have been made available in the website of the Company http://www.jaicorpindia.com/investor/unpaid_dividend.html.

"areacorumpaid, dividend, html.
Shareholders may note that the shares held both in physical as well as in demat form are liable to be transferred to the IEPF. However, such shares along with any benefits on these shares, if any, can be claimed back form the IEPF following the primerationed in the Parts.

mentioned in the Rules.

Shareholders may vote that the following the provisions of the Rules, the Company will be accordinated between the conflictations in low of the original share conflictates for the purposed automatically cancelled. The Company is communicating with individual shareholders at automatically cancelled. The Company is communicating with individual shareholders at their registered address, and the range belows an their national control of the registered address, and the range belows as the final notion for the proposed of susing decicious share certificates and other necessary actions for transferring the shares to the EFF.

Interior pressures in view naves.

Shareholdes having usely in this regard are requested to contact the Registrar and Share Transfer Agent of the Company, KFin Technologies Limited, Ms. C Shotha Anand, Deptiny General Manager at Sederium Bulding Tower 18, Pol No. 31-32, Frienced District, Nanatrampudus, Samparpanyl Mantall, Hyrakada-50002, Relengera, Toll Free-1900-399-4001; e-mait einwards/segistinsch.com

For Jai Corp Limited

अनु इक

१२ (१८) श्री. योगेश पिथांनी – भागी

ते भविष्यातील कोणताही व्यवहार/ हस्तांतरण/ प्रभारा तर्मती असा दाव्याचा संदर्भ न भेता केली जाईल आां तरा व्यवती(चे) सर्व दावे, जर असतील तर ते माफ केलेले तनले जातील आणि आमच्या अशिलांवर बंधनकार

परिशिष्ट (सदर मिळकतीचे वर्णन)

चिंचलेखेरे, तालुका इगतप्री, जिल्हा नाशिक ये: । पुढील गट क्र. ची जीमनीचे ते सर्व भाग व विभा

एलईएक्स इटर्ना प्रॅक्टिसेर वकील आणि सल्लागार, ८१, ८वा मन्त्रला मेकर्स चेंबर्स ६, नरिमन पॉईंट, मुंबई, पिन कोड क्रमांक ४०००२१.

mahindra **EPC** महिंद्रा ईपीसी इरिगेशन लिमिटेड

नोंदणीकृत कार्यालयः प्लॉट क्र. एच-१०९, एमआयडीसी, अंबड, नाशिक-४२२ ०९०.

वेबसाईटः www.mahind airrigation.com, ईमेलः info@mahindrairrigation.com, सीआयएन नं−एल२५२००एमएच१९८१पीएलसी०२५७३१,

दर.: ९१ २५३ ६६४२०००

३० जून, २०२३ रोजी संपलेल्या तिमाहीसाठी अलिप्त आणि एकत्रित वित्तीय निष्कर्षांचे विवरण

	(रु. कोटीन)								
ЭŦ.	तपशील	अलिप्त एकत्रित							
क्र.			संपलेली तिमाही		संपलेले वर्ष		संपलेली तिमाही		संपलेले वर्ष
		३०-जून-२३	३१-मार्च-२३	३०-जून-२२	३१-मार्च-२३	३०-जून-२३	३१-मार्च-२३	३०-जून-२२	३१-मार्च-२३
		अलेखापरिक्षित	अलेखापरिक्षित	अलेखापरिक्षित	लेखापरिक्षित	अलेखापरिक्षित	अलेखापरिक्षित	अलेखापरिक्षित	लेखापरिक्षित
5	एकूण उत्पन्न	43.83	७२.६८	४७.४२	२१३.१३	43.83	৬२.६८	४७.४२	२१३.१३
२	कालावधीसाठी करपूर्व निव्वळ नफा/(तोटा)	(१.२२)	3,32	(८.११)	(१५.९६)	(१.२२)	3,33	(८.१८)	(१६.०३)
ş	कालावधीसाठी करोत्तर निव्वळ नफा/(तोटा)	(9.69)	२.७३	(६.३४)	(१२.२४)	(٥.८१)	8.98	(६.४१)	(१२.३१)
8	कालावधीसाठी एकूण सर्वसमावेशक उत्पन्न / (तोटा)	(90.09)	२.८३	(६.१८)	(११.९५)	(0.69)	2.68	(६.२५)	(१२.०२)
٩	भरणा झालेले समभाग भांडवल (दर्शनी मूल्य प्रत्येकी रु. १०/-)	२७.९१	95.69	95.69	२७.८९	२७.९१	95.69	95.09	२७.८९
ξ	मागील लेखा वर्षांच्या ताळेबंदानुसार राखीव	-	-	-	१३५.५२	-	-	-	१३५.५२
٥	प्रत्येकी रु. १०/- च्या प्रति समभाग प्राप्ती* मूलभूत सौम्यिकृत	-0.79* -0.79*	0.9८ * 0.9८ *	- २.२७ * - २.२७ *	-8.39 -8.39	-0.79* -0.79*	0.9८* 0.9८*	- २.३० * - २.३० *	-8.88 -8.88

अंतरिम कालावधीसाठी प्रति समभाग प्राप्ती अवार्षिक आहे.

- २६ जुलै, २०२३ रोजी झालेल्या त्यांच्या बैठकीत वरील अलेखापरीक्षित अलिप्त आणि एकत्रित वित्तीय निष्कर्षांचे पुनर्विलोकन लेखापरीक्षण समितीने केले आणि त्यानंतर कंपनीच्या संचालक मंडळाने मंजुरी
- ाइला. वर्षात भारितो म्हणजे, सेची (लिस्टींग ऑब्लिगेप्रान्स औं हिम्स्लोजर रिकायपर्येस्य) रेग्युलेशन्स, २०१५ च्या रेग्युलेशन्स ३३ अंतर्गत स्टॉक एक्समेंजैयकडे साद केलेल्या तिमाही वित्तीय निकर्षाच्या तपशिलवार विवरणाचा एक उतारा आहे. ह्या वितीय निकर्षाचे संपूर्ण विवरण वेबसाईटस https://www.bseindia.com, https://www.nseindia.com, वर आणि कंपनीची वेबसाईट **www.mahindrairrigation.com** वर उपलब्ध आहे.

संचालक मंडळाच्या वतीने आणि साठी

अशोक शर्मा व्यवस्थापकीय संचालक डीआयएन– ०२७६६६७९

ठिकाणः नाशिक विनांकः २६ जुलै, २०२३













Capital Structure

Authorized Share Capital	Amount (In ₹)
4,44,000 equity shares of ₹ 10 each	44,40,000
1,350,000 Preference Shares of ₹ 100 each	13,50,00,000
Issued, Subscribed and Paid-up Capital	Amount (In ₹)
4,44,000 equity shares of ₹ 10 each	44,40,000
1 350 000 Professore Shares of # 100 each	12.50.00.000

1,350,000 Preference Shares of ₹ 100 each Ecu - Worldwide (Singapore) Pte. Ltd. Business Overview & Corporate Information

Bolanies view of vollegageo Pa, 13, vas excoperated on 12 November 1987, its engaged in business of FREIGHT TRANSPORT ARRANGEMENT 3. FREIGHT TRANSPORT BY FOLIO. The Corporal Rightstoom Number is SPOTIOSSEC. The secological-capital for Charlestic (Singapore) Pa, 13, its SOI ARSOLOGY. Financial Performance The audient financial sets of Ecu Violideries (Singapore) Pts. Lut. for the last three Fiscals are as follows:

			(Amount in SGD)
Particulars	March 31, 2022	March 31, 2021	March 31, 2020
Equity Capital	14,98,520	14,98,520	14,98,520
Reserves and surplus (excluding revaluation reserves and including fund balance)	33,72,490	8,30,623	3,44,906
Sales	4,94,90,700	3,48,90,311	3,83,73,973
Profit/(Loss) after tax	31,71,010	6,29,143	6,13,141
Earnings per share (Basic)	2,54	0.5	0.49
Earnings per share (Diluted)	2.54	0.5	0.49

Net asset value per share 3.9 1.67
There are no qualifications provided by the auditors of Ecu - Worldwide (Singapore) Pte. Ltd. in relation to aforeme

financial statements for the specified three preceding financial year. Capital Structure	
Issued and Paid-up Capital	Amount (in SGD)
14,98,520 Ordinary Shares of SGD 1 each	14,98,520
For further details on the group companies of the Company, please refer to the section of the Information Memorandum	Group Companies" on page 77

- internal insix ractors.

 Our business operations are subject to various laws and regulations that require us to renew or obtain such approvals from time to time and dany fallur on our part to comply with the terms of these approvals could requil in their cancelation, within could ackness prefet our or business, results of operations and financial conditions. Our business operates on asset light model that requires remend or entry into leases from time-to time, Any failure on our parts to renew these may impact the operations and financial conditions.
- (iii) Our business faces competition from organised and uniques de bigolics providers, which may adversely impact our business and financial performance.
 (iv) Our business and financial performance.
 (iv) Our business is subject to operational risks such as breakdown of equipment, accidents, and labour disputes. If any of these risks were to materialize, our business and results of operations could be adversely affected.

- Any pandemic like coronavirus (COVID-19) outbreak impacts our business, cash flows, results of operations and the financial condition will depend on future developments, which are highly uncertain and cannot be predicted.

- Francial condition will dispand on future developments, which are lightly uncertain and cannot be predicted.

 (ii) Any alreade development and early prediction of the property of the propert
- Accordance and organizations are un instructed condition.

 For further information on the risks applicable to us, please refer to the section titled "Risk Factors" on page 10 of the Information Memorandum.

 Outstanding Illigations and defaults of the transferee entity, promoters, directors or any of the group companies.

companies.

In term of Schools W, Port A, pain (12), sub-pairs (A) of the Southles and Exchange Boards of José Issue of Cogilla and disclosure requirements (Regulations, 2018, our Boards has approved the Materialsity) refuely for Determination of Comput Companies and Majastics as Company has disclosed detail of objects in the information remonation (in collisport contracting in its analysis of proceedings; (ii) all discribed proceedings; (iii) all discribed proceedings; (iii) all contracts by statisticy (regulations authorises which are pending as on otiats, or taken granted magnetis the relevant entire by in the last of years; (ii) based proceedings. Separate discharge requiring claims addited to direct and oridinate tizes; in a taugular and consolidated manner giving details of number of coaces and fold among that only (ii) after proceedings.

Particulars	Criminal Proceedings	Civil Cases	Others	Aggregate amount Involved (Amount in ₹)
Company				
By our Company	-	5		36,88,224
Against our Company	-	- 11		5,55,75,084
Subsidiary				
By our Subsidiary	-	1	-	6,00,000
Against our Subsidiary	1	3	2	3,73,09,151
Directors				
By our Directors	-	1		
Against our Directors	1	4	-	
Promoters				
By our Promoters	1	2		33,00,00,000
Against our Promoters	5	2		
Group Companies				
By our Group Companies	-	5	-	33,66,00,000
Against our Group Companies		1		4.30.00.000

Nature of Case	Number of Case	Amount involved (₹ in lakhs)
Proceedings involving the Company (ATL)		
Direct Tax	-	
Indirect Tax	-	-
Proceedings involving the Subsidiaries (Speedy)		
Direct Tax		
Indirect Tax	2	201.88
Indirect Tax For further information on the outstanding litigations and defau	Its of the Company, its	Prom

For further information on the outseturing ligations and defaults of the Company, the Promoters, Directors, Subdistans and Cougneting leaves offer to the excitory Outstanding Ligations and Malerial Developments' under Sociotics VII "Legal and Other Information" on page 246 of the Information Americans and Americans and Society of the Information Americans and National Operations and National Developments' under Section VII Legal and Other Information" on page 246 of the Information on Company and Society and Society of the Information on Company and Society of the Informati

Particulars of high, low and average prices of the shares of the listed demerged entity du

uiree years.						
BSE		NSE				
High	Average	Low	High	Average	Low	
(in₹)^	(in ₹)*	(in₹)^	(in ₹)^	(in ₹)*	(in₹)^	
494.85	367.06	249.5	495	367.16	249.2	
412	254.37	121.25	412	254.52	120,5	
155,15	109,69	57	155	109,71	57,5	
	(in ₹)^ 494.85 412	High Average (in ₹)* (in ₹)* 494.85 367.06 412 254.37	High Average Low (in ₹)* (in ₹)* (in ₹)* 494.85 367.06 249.5 412 254.37 121.25	High Average Low High (in₹)^ (in₹) (in₹) (in₹) (in₹) 494.85 367.06 249.5 495 412 254.37 121.25 412	High Average Low High Average (in ₹)* (in ₹)* (in ₹)* (in ₹)* (in ₹)* (in ₹)* 494.85 367.06 249.5 495 367.16 412 254.37 121.25 412 254.52	

Lent 1,320-March 31,2221 155,15 109,99 57 155 109,71 575.

The lighand the prince during a particular financial year are derived from the high flow prices on a particular trading day during that period.

The everage price is the simple everage of closing prices for all the trading days of a particular financial year.

Material Development after the Date of last Financial Statements as on March 31, 2023:

Except as disclosed above and in the Information Marchandrum, to the knowledge of the Company, there are no currentsness with the asteres into the Set of the Set Tradicial Statement (closes) in Financial Statement should be a financial Statement as considered to Company, short are are no currentsness with the asteres into the Set of the Entimacial Statement clost closes in feding fromation Marchandrum should be approximated to the Company's operations, profitability or the value of the content and the statement of the Set of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Set of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profitability or the value of the content of the Company's operations, profi

00	For and on behalf of the Box	ard of Directors of Allcargo Terminals Limited	Date:July 26, 2023
٠			Place: Mumbai
_	Suresh Kumar Ramiah	Hardik Desai	
00	Managing Director	Company Secretary & Compliance Officer	
m l	33		

काश छानेड (सध्याचे मालक) यां

या वतीने आम