

TeamLease Digital Private Limited

Balance Sheet as at 31 March 2024

CIN:U74999MH2016PTC283227


(All amounts in Rs. crores, unless otherwise stated)

	Notes	As at 31 March 2024	As at 31 March 2023
ASSETS			
Non-current assets			
Property, plant and equipment	4	0.67	1.62
Right of use assets	5	3.15	4.87
Goodwill	6	21.53	29.00
Other intangible assets	6	0.26	3.30
Financial assets			
(i) Loans	7	1.99	0.38
(ii) Others	8	1.56	2.11
Income tax assets (net)	10	26.08	24.51
Other non-current assets	11	0.06	0.06
Total non-current assets		55.30	65.85
Current assets			
Financial assets			
(i) (a) Trade receivables	12	95.20	98.21
(i) (b) Unbilled revenue	13	49.35	51.83
(ii) Cash and cash equivalents	14	68.04	13.37
(iii) Bank balances other than cash and cash equivalents	14	25.37	49.18
(iv) Others	8	1.97	0.88
Other current assets	15	4.96	5.37
Total current assets		244.89	218.84
Total assets		300.19	284.69
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	16	5.94	5.94
Other equity	17	5.41	(0.40)
Total equity		11.35	5.54
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	18	197.20	197.20
(ii) Lease liabilities	19	1.99	3.35
(iii) Other financial liabilities	22	0.14	3.15
Employee benefit obligations	20	4.24	4.03
Deferred tax liabilities (net)	9	1.94	3.66
Total non-current liabilities		205.51	211.39
Current liabilities			
Financial liabilities			
(i) Lease liabilities	19	1.37	1.52
(ii) Trade payables			
(a) Total outstanding dues of micro enterprises and small enterprises	21	5.63	0.33
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	21	21.08	12.96
(iii) Other financial liabilities	22	34.79	33.03
Employee benefit obligations	20	2.17	1.10
Other current liabilities	23	18.29	18.82
Total current liabilities		83.33	67.76
Total liabilities		288.84	279.15
Total equity and liabilities		300.19	284.69
Summary of material accounting policies	3		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S.R. BATLIBOI & ASSOCIATES LLP
ICAI Firm Registration Number: 101049W/E300004
Chartered Accountants


Per Navin Agrawal
Partner
Membership Number: 056102

Place: Bangalore
Date: 22 May 2024



For and on behalf of the Board of Directors
TeamLease Digital Private Limited


Ramani Dathi
Director
DIN: 08296675


Ataka Chanda
Director
DIN: 08856604

Place: Bangalore
Date: 22 May 2024