## TeamLease Digital Private Limited

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Balance Sheet as at 31 March 2024 CIN:U74999MH2016PTC283227

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

Non-current sacets	(-1.4.7.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	Notes	As at 31 March 2024	As at 31 March 2023
Property, plant and equipment	ASSETS			
Right of use assers				
Second   S	4 114 1 1			
Description				
Financial assets		-		
		6	0.26	3,30
		_		0.20
Income tax assets (net)				
Description	• •			
Total son-current assets         55,30         68.88           Current assets           Pinancial assets         (1) (a) Tade receivables         12         95,20         98.21           (i) (b) Unbilled revenue         13         49,35         51.83           (ii) Gash and cash equivalents         14         25.37         49.18           (iii) Bank balances other than cash and cash equivalents         14         25.37         49.8           Other current assets         15         4.96         5.37           Total current assets         244.89         218.84           Total current assets         300.19         284.69           EQUITY         5.94         5.94           EQUITY AND LIABILITIES         5.94         5.94           EQUITY and equity         17         5.41         (0.40)           Total equity         19         19         19           (i) Denominal liabilities         18         197.20         197.20           (ii) Other financial liab				
Current assets           Financial assets         12         95.20         98.21           (i) (a) Trade receivables         12         95.20         98.21           (i) (b) Ubilited 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         23.37         49.18           (iv) Others         8         1.97         0.88           Other current assets         244.89         218.84           Total assets         244.89         218.84           Total assets         244.89         218.84           Total assets         244.89         218.84           Total assets         5.94         5.94           EQUITY AND LIABILITIES         8         1.17         5.94         6.94           Equity Share capital         16         5.94         5.94         6.94           Other capuity         17         5.41         0.040         11.35         5.54         1.040         1.040         1.040         1.040         1.040         1.040         1.040         1.040         1.040         1.040         1.040         1.040		11		
Pinancial assets	1 otal non-current assets		55,50	05,05
(i) (a) Trade receivables				
(ii) Cash and cash equivalents         14         68 04         13 37           (ii) 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         21.88           Total current assets         300.19         284.69           EQUITY         8         5.94         5.94           CUITY AND LIABILITIES         5         4.96         5.94         5.94           Other equity         17         5.41         (0.40)           Total equity         17         5.41         (0.40)           Total equity         18         197.20         197.20           (i) Lease liabilities         19         1.99         3.35           (ii) Convovings         18         197.20         197.20           (ii) Ease 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         19         1.37<				
(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 current assets         300.19         284.69           EQUITY AND LIABILITIES         2         244.89         2.84.69           EQUITY         Equity share capital         16         5.94         5.94           Other equity         17         5.41         0.40           Total equity         17         5.41         0.40           Total equity         18         197.20         197.20           (i) Borrowings         18         197.20         197.20           (ii) Lease liabilities         19         199         3.35           (iii) Other financial liabilities         20         4.24         4.03           Deferred tax liabilities (net)         9         1.94         3.66           Total one-current liabilities         19         13.7         152           (ii) Case liabilities         19         13.7         152           (iii) Trade payables         2				
(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         Color of the capital				
Other current assets         15         4.96         5.37           Total current assets         2444.89         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         17         5.41         (0.40)           Total equity         18         197.20         197.20           (i) Borrowings         18         197.20         197.20           (ii) Other financial 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         19         1.37         1.52           Current liabilities         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (ib) Total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises and small enterpri				
Total current assets         244.89         218.84           Total assets         300.19         284.69           EQUITY AND LIABILITIES         EQUITY         Security         Security         Security         Security         5.94         5.94         5.94         6.94         9.94         3.35         6.95         6.95         1.95         3.35         9.95         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.94         3.05         9.9	• •			
County and Liabilities   County and Liabilit		15		
EQUITY AND LIABILITIES           EQUITY Equity share capital         16         5.94         5.94           Other equity         17         5.41         (0.40)           Total equity         18         5.94         5.94           LIABILITIES           Non-current liabilities           Financial liabilities           In James Inabilities           Financial liabilities         18         197.20         197.20           (i) Borrowings         18         197.20         197.20           (ii) Lease liabilities         19         1.99         3.35           (iii) Other financial liabilities         20         4.24         4.03           Deferred tax liabilities (net)         9         1.94         3.66           Total non-current liabilities         19         1.37         1.52           Current liabilities         19         1.37         1.52           (ii) Trade payables         19         1.37         1.52           (iii) Trade payables         21         5.63         0.33           (a) Total outstanding dues of creditors other than micro enterprises and small enterprises         21         2.08         3.03 </td <td></td> <td></td> <td></td> <td></td>				
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) Lose 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         19         1.37         1.52           (ii) Trade payables         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (b) Total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises and enterprise and enterprise and enterprise and enterprise and enterprise and enterprise	Total assets		300,19	204.09
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           Financial liabilities           (i) Borrowings         18         197.20         197.20           (ii) Lease liabilities         19         1.99         3.35           (iii) Other financial liabilities         20         4.24         4.03           Deferred tax liabilities (net)         9         1.94         3.66           Total non-current liabilities         1         1         1         1         2         2         1         3.66         1         3.26         1         3.22         2         1         3.66 <td>EQUITY AND LIABILITIES</td> <td></td> <td></td> <td></td>	EQUITY AND LIABILITIES			
Other equity         17         5.41         (0.40)           Total equity           LIABILITIES           Non-current liabilities           Financial liabilitities         8         197.20         197.20           (i) Borrowings         18         197.20         197.20           (ii) Chease liabilities         19         1.99         3.35           (iii) Other financial liabilities (net)         20         4.24         4.03           Deferred tax liabilities (net)         9         1.94         3.66           Total non-current liabilities         19         1.37         1.52           (ii) Lease liabilities         19         1.37         1.52           (iii) Trade payables         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (b) 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         2.08         1.296           small enterprises         21         2.08         1.296           (iii) Other financial liabilities         2.2         34.79         33.03	EQUITY			
Total equity   11.35   5.54	Equity share capital	16		
Non-current liabilities   Financial liabilities   Fi	Other equity	<b>17</b>		
Non-current liabilities           Financial liabilities         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         19         1.37         1.52           (i) Lease liabilities         19         1.37         1.52           (ii) Trade payables         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (b) Total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises and enterprises and enterprises and enterprises and enterprises.         21         2.08         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         23         18.29         18.82           Total liabilitie	Total equity		11.35	5.54
Financial liabilities         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         20         1.37         1.52           Financial liabilities         19         1.37         1.52           (i) Lease liabilities         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (b) 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         28.84         279.15           Total cqui	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       19       1.37       1.52         (ii) Trade payables       19       1.37       1.52         (ii) Trade payables       21       5.63       0.33         (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         small enterprises       22       34.79       33.03         Employee benefit obligations       20       2.17       1.10         Other current liabilities       23       18.29       18.82         Total current liabilities       28.84       279.15         Total liabilities       300.19       284.69 <tr< td=""><td>Non-current liabilities</td><td></td><td></td><td></td></tr<>	Non-current liabilities			
(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         (i) Lease liabilities       19       1.37       1.52         (ii) Trade payables       21       5.63       0.33         (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 and characteristics       21       20.8       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       23       18.29       18.82         Total liabilities       28.33       67.76         Total equity and liabilities       300.19       284.69	Financial liabilities			
(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       19       1.37       1.52         (ii) Trade payables       19       1.37       1.52         (ii) Trade payables       21       5.63       0.33         (b) Total outstanding dues of micro enterprises and small enterprises       21       21.08       12.96         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       23       83.33       67.76         Total liabilities       288.84       279.15         Total equity and liabilities       300.19       284.69	(i) Borrowings	18	197,20	197.20
Employee benefit obligations   20   4.24   4.03	(ii) Lease liabilities	19		
Deferred tax liabilities (net)   9   1.94   3.66     Total non-current liabilities   205.51   211.39	(iii) Other financial liabilities	22	0.14	
Total non-current liabilities         205.51         211.39           Current liabilities           Financial liabilities         19         1.37         1.52           (ii) Trade payables         21         5.63         0.33           (a) Total outstanding dues of micro enterprises and small enterprises         21         2.08         12.96           small enterprises         21         34.79         33.03           (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	Employee benefit obligations	20	4.24	4.03
Current liabilities   Financial liabilities   Financ	Deferred tax liabilities (net)	9		
Financial liabilities       19       1.37       1.52         (ii) Trade payables       21       5.63       0.33         (b) Total outstanding dues of micro enterprises and small enterprises and 21       21.08       12.96         small enterprises       31.03       34.79       33.03         (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	Total non-current liabilities		205.51	211.39
(i) Lease liabilities       19       1.37       1.52         (ii) Trade payables       21       5.63       0.33         (b) Total outstanding dues of micro enterprises and small enterprises and 5.00       21       21.08       12.96         small enterprises       31.03       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	Current liabilities			
(ii) Trade payables       21       5.63       0.33         (a) Total outstanding dues of micro enterprises and small enterprises       21       21.08       12.96         small enterprises       31.03       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	Financial liabilities			
(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         small enterprises       32       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	(i) Lease liabilities	19	1.37	1.52
(a) 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	(ii) Trade payables			
small enterprises         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	(a) Total outstanding dues of micro enterprises and small enterprises	21	5.63	0.33
small enterprises         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	(b) Total outstanding dues of creditors other than micro enterprises and	21	21,08	12,96
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				
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	(iii) Other financial liabilities	22	34.79	33,03
Total current liabilities         83.33         67.76           Total liabilities         288.84         279.15           Total equity and liabilities         300.19         284.69		20	2.17	1,10
Total liabilities         288.84         279.15           Total equity and liabilities         300.19         284.69	Other current liabilities	23		
Total equity and liabilities 300.19 284.69	Total current liabilities			
Total equity and matrices	Total liabilities			
Summary of material accounting policies 3	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 Membership Number: 056102

Place: Bangalore Date: 22 May 2024

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

Ramani Dathi

Director DIN: 08296675

Director DIN: 08856604

Place: Bangalore Date: 22 May 2024