

Date: May 30, 2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543281	To, National Stock Exchange of India Limited Corporate Communication Department Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 Symbol: SUVIDHAA
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Sub.: Outcome of the Board Meeting

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/CMD/4/2015 dated 09th September, 2015

With reference to the captioned subject, please be informed that the Board of Directors of the Company (BM01/2024-25) at their meeting held today i.e., Thursday, May 30, 2024 through audio/ video conference, inter alia considered and approved the following viz.,:

1. The Audited Financial Results (Standalone and Consolidated) along with Audit Report for the quarter and year ended March 31, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which has been duly reviewed and recommended by the Audit Committee and Mr. Prashant Thakar, Executive Director and CFO of the Company has been duly approved by the Board to sign the Financials on behalf of the Company; the same is attached as **Annexure 1**.
2. Appointment of M/s. Patel and Mehta, Chartered Accountants, Ahmedabad as Internal Auditors of the Company for F.Y. 2024-25. Brief Profile attached as **Annexure 2**.
3. Appointment of CS Jitendra Leeya, Practicing Company Secretary, Ahmedabad as Secretarial Auditors of the Company for F.Y. 2024-25. Brief Profile attached as **Annexure 3**.
4. Resignation of Mr. Harish Chalam, as a Company Secretary and Compliance Officer of the Company. The details are attached as **Annexure 4**.
5. Appointment of CS Bhumi Mistry, as Company Secretary & Compliance Officer of the Company. The details are attached as **Annexure 4**.
6. 23,58,000 equity shares of Re.1/- each allotted to employees of the Company pursuant to exercise to Employee stock Options under Employee Stock Option Plan 2018.

The Board Meeting Commenced at 08:00 P.M. and concluded at 9:50 P.M.

The financial results will be made available on the Company's website <https://www.suvidhaa.com/financial-results.html>

For Suvidhaa Infoserve Limited

Naresh Sharma
Managing Director
DIN: 09071085



Place: Mumbai

Encl.: a/a

Suvidhaa Infoserve Limited

(Formerly known as Suvidhaa Infoserve Pvt. Ltd.)

CIN No. L72900GJ2007PLC109642 | GSTIN. 27AAKCS9448K1ZJ

Registered Office: Unit No 02, 28th Floor, GIFT-II Building, Block No. 56, Road-5C, Zone-5, Gift City, Gandhinagar- 382355 Gujarat, India

Corporate Office: 14, Olympus Industrial Estate, Off. Mahakali Caves Road, Andheri (East), Mumbai - 400 093. Maharashtra, India

Tel.:+ 91 9223 225 225 .Email: legal@suvidhaa.com URL: www.suvidhaa.com

Date: May 30, 2024

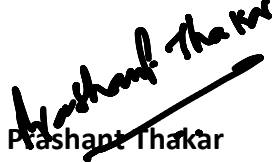
To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543281	To, National Stock Exchange of India Limited Corporate Communication Department Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 Symbol: SUVIDHAA
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Sub.: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, please note that the Board of Directors in their meeting held on Thursday, May 30, 2024 approved Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2024.

Further as required in terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby declared that the Auditor's Report on Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2024 is with un-modified opinion.

For Suvidhaa Infoserve Limited



Prashant Thakar
Executive Director & CFO
DIN: 03179115



Place: Mumbai

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G. S. MATHUR & CO
Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Suvidhaa Inforserve Limited

Report on the audit of the Consolidated Financial Results

1. Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Suvidhaa Inforserve Limited which includes joint operations ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/financial information of the subsidiaries, associates and joint ventures, the Statement:

- i. Includes the results of the entitles mentioned in paragraph 5 of this audit report;
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2024.

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2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended (the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its associates and joint ventures in accordance with the 'Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit loss and other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and joint ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the Group and of its associates and joint ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are also responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

4. Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures appropriate in the circumstances Under Section 143(30) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and joint ventures of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all

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relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

5. The statement includes the result of the following entities

Sr No	Name of Entities	Relationship
1	NSI Infinium Global Ltd	Subsidiary
2	Nupi Infotech Ltd	Wholly Owned Subsidiary
3	Sine Qua Non Solutions Private Ltd	Step Down Subsidiary

6. Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

2 subsidiaries and 1 step down subsidiary, whose audited financial results / statements reflect total assets of Rs. 264.72 millions as at 31st March, 2024, total revenues of Rs. 15.66 millions and Rs. 25.26 millions, total net loss after tax of Rs. 8.17 millions and Rs. 16.04 millions and total comprehensive income of Rs. 0.09 millions and Rs. 0.09 millions for the quarter and year ended March 31, 2024 on that date respectively and net cash flow of Rs. 118.19 million for the year ended on March 31, 2024.

These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the management. Our opinion, in so far as it relates to the affairs of such subsidiaries, is based solely on the report of other auditors and the procedures performed by us are as stated in paragraph above. Our opinion is not modified in respect of this matter.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third

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quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: 30th May 2024

Place: Ahmedabad

For G.S. Mathur & Co.
Chartered Accountants



Bhargav

CA. Bhargav Vaghela
Partner

M. No: 124619

FRN: 008744N

UDIN : 24124619BKCNWI7033

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Suidhaa Infoserve Limited

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Statement of Consolidated Audited Results For The Quarter and Year Ended March 31, 2024

(Rupees in million, except per share data and if otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	Income from operations	20.9	20.8	82.7	76.1	312.9
	Total income from operations	20.9	20.8	82.7	76.1	312.9
2	Other income	27.5	1.6	94.1	32.2	98.1
3	Total income (1+2)	48.5	22.4	176.8	108.3	411.0
4	Expenses					
	Cost of services	4.8	33.6	24.2	42.7	149.7
	Changes in inventories	-	-	-	-	-
	Operating expenses	-	-	-	-	-
	Employee benefits expenses	11.0	9.3	3.8	38.1	17.6
	Finance cost	3.4	-	3.4	3.4	3.7
	Depreciation and amortisation expenses	29.7	31.1	34.5	124.6	138.8
	Other expenses	34.0	(2.4)	98.6	60.8	118.7
	Total expenses	82.8	71.6	164.4	269.6	428.5
5	Profit before exceptional item and tax (3-4)	(34.3)	(49.2)	12.4	(161.3)	(17.5)
6	Exceptional items (Refer note 4)	-	-	-	-	-
7	Profit before tax (5-6)	(34.3)	(49.2)	12.4	(161.3)	(17.5)
8	Tax expenses	-	-	-	-	-
9	Profit after tax (7-8)	(34.3)	(49.2)	12.4	(161.3)	(17.5)
10	Other Comprehensive Income/(Expenses) (net of tax)					
	Items that will not be reclassified to Profit or loss					
	-Remeasurements of the defined benefit plans	0.1	-	1.0	0.1	1.0
	-Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-
11	Other comprehensive income, net of tax	0.1	-	1.0	0.1	1.0
12	Total Comprehensive Income for the Period (after tax) (9+11)	(34.2)	(49.2)	13.4	(161.2)	(16.5)
13	Profit for the year attributable to					
	Equity holders of the parent company	(34.3)	(49.2)	12.4	(161.2)	(17.5)
	Non-controlling interest	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
14	Other Comprehensive Income/(Loss) attributable to					
	Equity holders of the parent company	0.1	-	0.9	0.1	0.9
	Non-controlling interest	-	-	0.1	-	0.1
15	Total Comprehensive Income/(Loss) attributable to					
	Equity holders of the parent company	(34.2)	(49.2)	13.3	(161.1)	(16.6)
	Non-controlling interest	(0.0)	(0.0)	0.1	(0.0)	0.0
16	Paid-up equity share capital (Face Value of the share Re. 1/- each)	207.4	207.4	207.4	207.4	207.4
17	Other equity				337.0	498.1
18	Earnings per share (not annualised for the quarter)					
	(a) Basic	(0.17)	(0.24)	0.06	(0.78)	(0.09)
	(b) Diluted	(0.17)	(0.24)	0.06	(0.78)	(0.09)

See accompanying notes to the financial results

Hashraf Thakur



CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024

Particulars		As At	As At
		31-03-24	31-03-23
		Audited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	37.8	91.0
	Other intangible assets	67.7	135.3
	Non-current financial assets		
	Investments	294.1	294.1
	Other financial assets	40.6	39.8
	Other non-current assets	1.5	1.7
	Income tax assets (net)	7.5	12.1
	Total Non-Current Assets	449.1	574.1
2	Current assets		
	Current financial assets		
	Trade receivables, current	102.9	79.8
	Cash and cash equivalents	146.8	247.7
	Other current financial assets	79.5	90.8
	Current tax assets (net)	7.2	-
	Total current financial assets	336.3	418.3
	Other current assets	150.3	159.3
	Total Current assets	486.6	577.6
	Total Assets	935.7	1,151.7
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners		
	Equity share capital	207.4	207.4
	Other equity	337.0	498.1
	Total Equity attributable to owners	544.4	705.5
	Non controlling interest	11.9	11.9
	Total Equity	556.3	717.5
2	Liabilities		
	Non current liabilities		
	Provisions, non current	2.4	2.5
	Defferd tax liabilities (net)	4.0	4.0
	Total non-current liabilities	6.4	6.5
	Current liabilities		
	Current financial liabilities		
	Trade payables, current		
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	10.8	7.8
	Other current financial liabilities	185.0	222.1
	Total current financial liabilities	195.8	229.8
	Other current liabilities	175.1	195.8
	Provisions, current	2.1	2.1
	Current tax liabilities (net)	-	0.0
	Total current liabilities	373.0	427.7
	Total liabilities	379.4	434.2
	Total equity and liabilities	935.7	1,151.7

Handwritten signature: Hasham Thakur



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Rupees in million

Particulars	As At	As At
	31-03-24	31-03-23
	Audited	Audited
Cash flow from operating activities		
Net profit before tax	(161.3)	(17.5)
<u>Adjustments for :</u>		
Depreciation / Amortization	124.6	138.8
Finance cost	3.4	3.7
Allowance for doubtful debts	25.1	92.9
CWIP written off	-	15.2
Net Foreign Exchange Loss / Gain	-	-
Excess Allowance Written Back	(25.7)	(91.7)
Gain / (loss) on Assets	(0.0)	(0.0)
Interest Income	(6.6)	(6.4)
Interest on Income tax refund	-	-
Operating profit before working capital changes	(40.4)	135.0
Adjustment for change in working capital		
(Increase)/decrease in Trade Receivables	(23.1)	20.7
(Increase)/decrease in other assets	(5.3)	129.9
Increase/(Decrease) in Trade and Other payables	3.0	(46.5)
Increase/(Decrease) in Other Liabilities	(31.9)	127.3
Movement in Provisions	(0.1)	(1.3)
Cash generated from operations	(97.8)	365.2
Direct Taxes paid (Net of Income Tax Refund)	(2.6)	11.4
Net cash generated from operating activities	(100.3)	376.6
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(3.7)	(5.0)
Proceeds from Fixed Assets	0.0	0.0
Investment for acquisition of shares	(0.0)	(173.4)
Proceeds from investments	-	-
Interest received	6.6	6.4
Net cash used in investing activities	2.8	(172.1)
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	4.2
Finance cost	(3.4)	(3.7)
Net cash used in financing activities	(3.4)	0.5
Net increase/(decrease) in cash and cash equivalents	(100.9)	205.0
Cash and cash equivalents at the beginning of year	247.7	42.7
Cash and cash equivalents at the end of year	146.8	247.7

Hasham The Tax



Notes:

- 1 The above statement of audited consolidated financial results for the quarter and year ended March 31, 2024 ('the Statement') of Suvidhaa Infoserve Limited('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on May 30, 2024. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e.E-commerce including payment sevicees, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.
- 3 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.
- 4 The consolidated figures of last quarter are the balancing figure between the audited figures in respect of the full financial year upto March 31, 2024 and March 31, 2023 and the unaudited year-to-date figures upto December 31, 2023 and December 31, 2022 respectively being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 5 Mr. Prashant Thakar, Executive Director & CFO of the Company is duly authorized by the Board on its behalf to sign the audited financial results of the Company for the quarter and year ended March 31, 2024, to be submitted to the Stock Exchanges along with the "Independent Auditor's Report" as submitted by the Statutory Auditors of the Company.

Date: 30-05-2024

Place: Mumbai



**For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited**

Prashant Thakar

**Prashant Thakar
Executive Director & CFO
DIN: 03179115**



G. S. MATHUR & CO
Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Suvidhaa Infoserve Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Suvidhaa Infoserve Limited (the "Company") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended and for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in

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accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Head Office : A-160, Defence Colony, New Delhi – 110 024

Ahmedabad Branch Office : 110, Hemkoot, Opp. Sanyas Aashram, Behind LIC Office, Ellisbridge, Ahmedabad – 380009
M No. +91 99134 34584



G. S. MATHUR & CO
Chartered Accountants

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: 30th May, 2024

Place: Ahmedabad

For G.S. Mathur & Co.
Chartered Accountants



Bhargav

CA. Bhargav Vaghela
Partner

M. No: 124619

FRN: 008744N

UDIN: 24124619BKCWNH5901

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Suvvidhaa Infoserve Limited

CIN: L72900GJ2007PLC109642

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Corporate Office Address : 14, Olympus Industrial Estate, Off Mahakali Caves Road, Andheri(East), Mumbai - 400093

Tel.:+ 91 9223 225 225 • Email: legal@suvvidhaa.com • URL: www.suvvidhaa.com

Statement of Standalone Audited Results For Quarter and Year Ended March 31, 2024

(Rupees in million, except per share data and if otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		March 31, 2024	December 31, 2023	March 31, 2023	31-Mar-24	March 31, 2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	Income from operations	18.8	15.7	79.2	56.0	277.5
	Total income from operations	18.8	15.7	79.2	56.0	277.5
2	Other income	26.0	0.2	92.5	27.0	95.6
3	Total income (1+2)	44.9	15.9	171.7	83.1	373.2
4	Expenses					
	Cost of services	4.6	21.1	15.6	40.7	112.9
	Changes in inventories	-	-	-	-	-
	Employee benefits expenses	5.1	4.2	2.0	19.9	15.4
	Finance cost	3.4	-	3.4	3.4	3.7
	Depreciation and amortisation expenses	29.4	30.8	34.4	123.7	138.5
	Other expenses	28.6	3.9	98.0	40.6	110.2
	Total expenses	71.1	60.2	153.4	228.3	380.7
5	Profit before exceptional item and tax (3-4)	(26.2)	(44.3)	18.2	(145.2)	(7.5)
6	Exceptional items (Refer note 4)	-	-	-	-	-
7	Profit before tax (5-6)	(26.2)	(44.3)	18.2	(145.2)	(7.5)
8	Tax expenses	-	-	-	-	-
9	Profit after tax (7-8)	(26.2)	(44.3)	18.2	(145.2)	(7.5)
10	Other Comprehensive Income/(Expenses) (net of tax)					
	Items that will not be reclassified to Profit or loss					
	-Remeasurements of the defined benefit plans	0.1	-	1.00	0.1	1.0
	-Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-
11	Other comprehensive income, net of tax	0.1	-	1.0	0.1	1.0
12	Total Comprehensive Income for the Period (after tax) (9+11)	(26.1)	(44.3)	19.2	(145.1)	(6.5)
13	Paid-up equity share capital (Face Value of the share Re. 1/- each)	207.4	207.4	207.4	207.4	207.4
14	Other equity				931.6	1,076.8
15	Earnings per share (not annualised for the quarter)					
	(a) Basic	(0.13)	(0.21)	0.09	(0.70)	(0.04)
	(b) Diluted	(0.13)	(0.21)	0.09	(0.70)	(0.04)

See accompanying notes to the financial results



STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024

Particulars		As At	As At
		31-03-24	31-03-23
		Audited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	34.4	89.5
	Capital work-in-progress	-	-
	Other intangible assets	67.6	135.2
	Non-current financial assets		
	Investments	864.2	864.2
	Other financial assets	39.9	23.6
	Other non-current assets	1.7	1.6
	Income tax assets (net)	7.5	11.2
	Total Non-Current Assets	1,015.2	1,125.4
2	Current assets		
	Current financial assets		
	Trade receivables, current	105.3	81.8
	Cash and cash equivalents	28.6	114.4
	Other current financial assets	63.9	90.7
	Current tax assets (net)	5.6	-
	Total current financial assets	203.3	286.9
	Other current assets	147.1	156.3
	Total Current assets	350.4	443.2
	Total Assets	1,365.6	1,568.6
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners		
	Equity share capital	207.4	207.4
	Other equity	931.6	1,076.8
	Total Equity	1,139.1	1,284.2
2	Liabilities		
	Non current liabilities		
	Provisions, non current	2.4	2.5
	Defferd tax liabilities (net)	4.0	4.0
	Total non-current liabilities	6.4	6.5
	Current liabilities		
	Current financial liabilities		
	Trade payables, current		
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	3.9	3.8
	Other current financial liabilities	42.8	80.3
	Total current financial liabilities	46.7	84.1
	Other current liabilities	171.3	191.7
	Provisions	2.1	2.1
	Total current liabilities	220.1	277.9
	Total liabilities	226.5	284.4
	Total equity and liabilities	1,365.6	1,568.6



Handwritten signature: Mathur The No

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Rupees in million

Particulars	As At	As At
	31-03-24	31-03-23
	Audited	Audited
Cash flow from operating activities		
Net profit before tax	(145.2)	(7.5)
<u>Adjustments for:</u>		
Depreciation / Amortization	123.7	138.5
Finance cost	3.4	3.7
Allowance for doubtful debts	25.1	92.9
CWIP written off	-	15.2
Excess Allowance Written Back	(25.1)	(91.6)
Interest Income	(1.3)	(3.9)
Loss/(profit) on sale of fixed assets (net)	(0.0)	(0.0)
Operating profit before working capital changes	(19.5)	147.2
Adjustment for change in working capital		
(Increase)/decrease in Trade Receivables	(23.5)	28.3
(Increase)/decrease in other assets	(5.3)	133.4
Increase/(Decrease) in Trade and Other payables	0.0	(60.0)
Increase/(Decrease) in Other Liabilities	(32.6)	(16.0)
Movement in Provisions	(0.1)	(1.3)
Cash generated from operations	(81.0)	231.6
Direct Taxes paid (Net of Income Tax Refund)	(1.8)	12.3
Net cash generated from operating activities	(82.8)	244.0
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(0.9)	(3.1)
Investment for acquisition of shares	(0.0)	(173.5)
Proceeds from sale of fixed assets	0.0	0.0
Interest received	1.3	3.9
Net cash used in investing activities	0.4	(172.7)
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	4.2
Finance cost	(3.4)	(3.7)
Net cash used in financing activities	(3.4)	0.5
Net increase/(decrease) in cash and cash equivalents	(85.8)	71.7
Cash and cash equivalents at the beginning of year	114.4	42.6
Cash and cash equivalents at the end of year	28.6	114.4



Handwritten signature: Hasham Thakor

Notes:

- 1 The above statement of audited standalone financial results for the year ended March 31, 2024 ('the Statement') of Suvidhaa Infoserve Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on May 30, 2024. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e.E-commerce including payment services, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.
- 3 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.
- 4 The standalone figures of last quarter are the balancing figure between the audited figures in respect of the full financial year upto March 31, 2024 and March 31, 2023 and the unaudited year-to-date figures upto December 31, 2023 and December 31, 2022 respectively being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 5 Mr. Prashant Thakar, Executive Director & CFO of the Company is duly authorized by the Board on its behalf to sign the audited financial results of the Company for the quarter and year ended March 31, 2024 , to be submitted to the Stock Exchanges along with the " Independent Auditor's Report" as submitted by the Statutory Auditors of the Company.

**For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited**



Date: 30-05-2024
Place: Mumbai

Prashant Thakar
Prashant Thakar
Executive Director & CFO
DIN: 03179115

PATEL & MEHTA, CHARTERED ACCOUNTANTS**Brief Profile**

- Name** : Patel & Mehta, Chartered Accountants
Firm Registration No. : 125480W
- Address** : 707, Yash Aqua, Vijay Char Rasta, Ahmedabad, Navrangpura - 388009.
- Brief Introduction** : Patel & Mehta is a leading chartered accountancy firm in Gujarat rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc.
- Patel & Mehta is a professionally managed firm. The team consists of distinguished Chartered Accountants, Corporate Financial Advisors and Tax Consultants. The firm represents a combination of specialized skills, which are geared to offer sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients.
- Services Offered** : Audit & Assurance
Direct Tax services
Internal Audit
GST Services
Regularly compliance
FEMA
Accounting Services
Payroll services
- Partners** : Roopin Patel B.Com, F.C.A.
Nirav Mehta B.Com, F.C.A, I.S.A.
Harbinder Shreni B.Com, F.C.A, L.L.B.
Snehal Thakkar B.Com F.C.A.
Ronak Goyal, B.Com, A.C.A.

Suvidhaa Infoserve Limited

(Formerly known as Suvidhaa Infoserve Pvt. Ltd.)

CIN No. L72900GJ2007PLC109642 | **GSTIN.** 27AAKCS9448K1ZJ**Registered Office:** Unit No 02, 28th Floor, GIFT-II Building, Block No. 56, Road-5C, Zone-5, Gift City, Gandhinagar- 382355 Gujarat, India**Corporate Office:** 14, Olympus Industrial Estate, Off. Mahakali Caves Road, Andheri (East), Mumbai - 400 093. Maharashtra, IndiaTel.:+ 91 9223 225 225 .Email: legal@suvidhaa.com URL: www.suvidhaa.com

BRIEF PROFILE

CS Jitendra Pravinbhai Leeya, is an Associate Member of The Institute of Company Secretaries of India (ICSI), Master of Commerce and Master of Business Administration (Finance).

His professional experience involves activities relating to corporate, secretarial & compliance advisory Services to large and medium scale Indian corporates. He has been involved in regulatory compliance management of various listed and closely held companies. He has also acted as a scrutinizer for NCLT Convened Meeting for various scheme of arrangement between Listed Companies, Public Companies as well as Private companies.

CS Jitendra Leeya is a peer reviewed Practicing Company Secretary as per the requirement of ICSI (Peer Review No. is 2089/2022)

MAJOR AREAS OF SERVICES:

- Advisory services on corporate laws
- Advisory services on listing of securities compliances with SEBI regulations etc.
- Acting as Scrutinizer for Poll process at general meeting of shareholders, Meetings of creditors and shareholders in case of court convened meetings in case of restructuring exercise postal ballot and e-voting system.
- Advisory services on Regular Company Law & Related issues
- Advisory services on Setting up Business and obtaining basic registrations/ licenses
- Advising on incorporation and setting up of Limited Liability Partnership (LLP)
- Advisory services on Foreign Exchange Management Act and other related issues

Suvidhaa Infoserve Limited

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Disclosure pursuant to the SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

1. Resignation of Mr. Harish Chalam

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Mr. Harish Chalam has resigned from the post of Company Secretary and Compliance Officer of the Company w.e.f. May 30, 2024 due to personal reasons Resignation letter attached for reference.
Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/ re-appointment	May 30, 2024
Brief profile (in case of appointment)	NA
Disclosure of relationships between directors (in case of appointment of a director).	NA

2. Appointment of Ms. Bhumi Mistry

Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Ms. Bhumi Mistry has been appointed as Company Secretary and Compliance Officer of the Company w.e.f. May 30, 2024. The Nomination and Remuneration Committee of the Company has recommended and the Board has approved her appointment.
Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/ re-appointment	May 30, 2024
Brief profile (in case of appointment)	Ms. Bhumi Mistry is an Associate member of the Institute of Company Secretaries of India. She is a graduate in Commerce and also holds a Bachelor degree in General Law from University of Mumbai.
Disclosure of relationships between directors (in case of appointment of a director).	NA

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Date: May 30, 2024

To
The Board of Directors
Suvidhaa Infoserve Limited
Unit No 02, 28th Floor,
GIFT-II Building, Block No. 56,
Road-5C, Zone-5,
Gift City, Gandhinagar - 382355
Gujarat

Sub: Resignation as Company Secretary & Compliance Officer of the Company

Dear Sirs/Madam,

I, Harish Chalam, hereby tender my resignation from the position of Company Secretary & Compliance Officer of Suvidhaa Infoserve Limited with effect from May 30, 2024 due to personal reasons.

I also hereby confirm that there is no other material reason other than the reason provided above.

I take this opportunity to express my sincere gratitude to the entire Board, the Management Team for the support, guidance and cooperation extended to me during my tenure.

I request the Company to make arrangement to file necessary forms with the concerned Registrar of Companies and intimation to the stock exchanges.

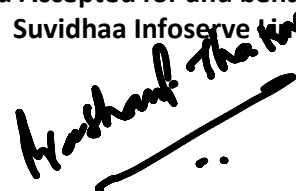
Thanking you.

Yours truly



Harish Chalam
Company Secretary
Membership No.: A61487
eCSIN: EA061487D000029389

Received and Accepted for and behalf of
Suvidhaa Infoserve Limited



Prashant Thakar
Executive Director & CFO

Date: May 30, 2024

To BSE Limited Listing Department Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001 Scrp Code: 543281	To National Stock Exchange of India Ltd. Listing Department Plot No. C1, Exchange Plaza G Block, Bandra Kurla Complex Bandra (East), Mumbai - 400 051 Symbol: SUVIDHAA
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Sub.: Disclosure with respect to Listed Entity identified as 'Large Corporate'

Ref.: SEBI Circular - SEBI/HO/DDHS/DDHS-RACPODI/P/CIW2023/172 3dated October 19, 2023

We hereby confirm and undertake that Suvidhaa Infoserve Limited is not a Large Corporate as per the criteria specified in para 3.2 of SEBI Circular Ref.: SEBVHO/DDHS/DDHS-RACPODI/P/CLPJ2D23/172 dated October 19, 2023 for the year ended 31st March, 2024. Further details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended 31st March, 2024 are appended below:

Sr. No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	Rs.3.17
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	Rs.2.82
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	Not applicable
4.	Incremental borrowing done during the year (qualihed borrowing) (Rs. In Crores)	Nil
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	Nil

For Suvidhaa Infoserve Limited

For Suvidhaa Infoserve Limited

Bhumi Mistry
Company Secretary & Compliance Officer
M. No.:A60337

Prashant Thakar
Executive Director & Chief Financial Officer
DIN: 03179115

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