

SAEL AGRI COMMODITIES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U01100PB2021PLC054489	
Permanent account number of entity	ABHCS0922Q	
Address of registered office of company	Faridkot Road , Guruaharsahai , PUNJAB , INDIA - 152022	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	10/05/2024	
Period covered by financial statements	12 MONTHS	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	BIGSHARE SERVICES PRIVATE LIMITED	
Address and contact details of registrar and transfer agent	302, Kusal bazar, Nehru Place, New Delhi, Delhi 110019	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	FARIDKOT ROAD, GURUHARSAHA, FIROZPUR, PUNJAB- 152022	
Name of city of place of maintenance of computer servers (storing accounting data)	GURUHARSAHA, FIROZPUR	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	PUNJAB	
Pin code of place of maintenance of computer servers (storing accounting data)	152022	
Name of district of place of maintenance of computer servers (storing accounting data)	GURUHARSAHA, FIROZPUR	
ISO country code of place of maintenance of computer servers (storing accounting data)	INDIA	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	011-40211111	
Total number of product or service category	1	
Description of principal product or services category	RICE & AGRO	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1	
	01/04/2023 to 31/03/2024	
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code		1006
Description of product or service category		RICE
Turnover of product or service category		35,754.49
Highest turnover contributing product or service (ITC 8 digit) code		10063010
Description of product or service		RICE AND AGRO
Turnover of highest contributing product or service		35,754.49

[700600] Disclosures - Directors report**Details of shareholding of promoters [Table]**

..(1)

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

Promoters [Axis]	1	
	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	Suhbir Singh & Co.	
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		SUHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		EQ SHARES PURCHASED FROM SAEL LIMITED	
Total number of shares held at end of period	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		Jasbir Singh (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(3)

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

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		Sukhbir Singh (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(4)

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

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		Laxit Awla (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(5)

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

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		Jatin Awla (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(6)

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

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LinItems]				
Name of shareholder	Refer to child member		Sachin Kumar (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(7)

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

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Gobind Awla (Nominee)	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		SHARES HELD ON BEHALF OF SUKHBIR SINGH AND CO.	
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Jasbir	Sukhbir
Last name of director	Singh	Singh
Designation of director	Director	Managing Director
Director identification number of director	01668231	01785240
Date of signing board report	02/09/2024	02/09/2024

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	1	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Promoters [Member]		Indian [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	100.00%		100.00%	
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	100.00%		100.00%	
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Individual/HUF [Member]		Other [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period			[shares] 7,64,54,700	[shares] 7,64,54,700
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	0.00%	100.00%	100.00%	0.00%
Percentage of change in shares held during year	0.00%		100.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	0.00%	100.00%	100.00%	0.00%
Percentage of change in shares held during year	0.00%		100.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	0.00%	100.00%	100.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	0.00%	100.00%	100.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of total shares held at end of period	0.00%	100.00%	100.00%	0.00%

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	AGRO
Description of main product/service	AGRO BUSINESS
NIC code of product/service	10612
Percentage to total turnover of company	100.00%

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (3) [See below]
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND The Board of Directors ("Board"), after considering the tremendous growth opportunities in Agro business has decided not to recommend any dividend for the financial year 2023-24.
Details regarding energy conservation	Textual information (4) [See below]
Steps taken or impact on conservation of energy [Text block]	Textual information (5) [See below]
Details regarding technology absorption	Textual information (6) [See below]
Efforts made towards technology absorption [Text block]	Textual information (7) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (8) [See below]
Disclosures in director's responsibility statement	Textual information (9) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	MATERIAL CHANGES There are no material changes affecting the affairs of the Company since the date of Balance Sheet and up to the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (10) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (11) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	NA
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	SAEL AGRI COMMODITIES LIMITED
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (12) [See below]

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (13) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	NA
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (16) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (18) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (19) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (20) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (21) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (22) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (23) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (24) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual information (25) [See below]
Number of meetings of board	[pure] 14
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Shareholder(s),

Your directors are pleased to present the 3rd Directors' Report along with the Audited Financial Statements of your Company for the financial year ended March 31, 2024.

• FINANCIAL PERFORMANCE

The Summary of operational and Company's Financial performance, for the year ended on March 31, 2024, is summarized below:

(Rs. In million)

Particulars	Financial Year ended on 31st March 2024	Financial Year ended on 31st March 2023
Operating Income	35754.49	32711.41
Other Income	69.18	63.39
Total Income	35823.67	32774.80
Total Expense (Excluding Interest, Dep. & Tax)	33400.06	30485.71
Earning before Interest, Dep. & Tax (EBIDTA)	2423.61	2289.09
Depreciation	212.58	225.73
Profit before Interest & Tax	2211.03	2063.36

Financial Cost	1004.72	907.11
Profit Before Tax	1206.31	1156.25
Tax	281.37	240.33
Net Profit After Tax	924.94	915.92
Other Comprehensive Income	4.04	1.91

• REVIEW OF OPERATIONS

During the year under review, the Company achieved gross revenue of Rs. 3575.44 Crores as compared to previous year revenue of Rs. 3271.14 Crores as represented in the chart below.

The earnings before Interest, Depreciation & Tax (EBIDTA) of the Company were Rs. 2423.61 million and Profit Before Tax (PBT) was of Rs. 1206.31 million.

• SHARE CAPITAL

Authorised Share Capital:

During the period under review, the Company has not increased its Authorised Share Capital. The present Authorised Share Capital of the Company is as follows:

At present the Authorised Share Capital of the Company is Rs. 77,00,00,000/- (Rupees Seventy-Seven Crore Only) divided into 7,70,00,000 (Seven Crore Seventy Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each.

Paid-up Share Capital:

During the period under review, the Company has not increased its Paid-Up Share Capital.

At present the Paid-Up Share Capital of the Company is Rs. 76,45,47,000/- (Rupees Seventy-Six Crores Forty-Five Lakhs Forty-Seven Thousand only) divided into 7,64,54,700 (Seven Crores Sixty-Four Lakhs Fifty-Four Thousand Seven Hundred only) Equity Shares of Rs. 10 each.

- DIVIDEND

The Board of Directors ("Board"), after considering the tremendous growth opportunities in Agro business has decided not to recommend any dividend for the Financial Year 2023-24.

- GENERAL RESERVE

During the Financial Year 2023-24, no amount was transferred to the General Reserve.

- PUBLIC DEPOSITS

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

- CHANGE IN THE NATURE OF BUSINESS

There is no change in Company's business. Your Company is engaged in the business of buying, selling, importing, exporting, converting/manipulating and prepare for market and deal in all kinds of food grains like paddy, rice, wheat, maize, grams, pulses, edible oils, oil seeds and all kinds of agricultural produce.

- DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

As on 31st March 2024 your Company has no Subsidiary/Associate and Joint Venture Company.

- STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES/ASSOCIATE COMPANIES/JOINT VENTURES

Your Company does not have any Subsidiary/ Joint Venture/ Associates Company for the year ended 31st March 2024, thus it is not required to AOC-1.

- AUDIT COMMITTEE

Pursuant to the provisions of Section 177(1) of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014, your Company has constituted an Audit Committee of the Board of Directors in the meeting of Board of Directors held on 15th December

2023, comprising of the following Directors:

Sr. No.	Name of the Director	Nature of Directorship	Designation in Committee
1.	Mr. Sukhbir Singh	Managing Director	Chairman
2.	Ms. Satinder Kaur	Non-Executive Independent Director	Member
3.	Mr. Madan Lal	Non-Executive Independent Director	Member

There were 2 (Two) Meeting of the Audit Committee held during the Financial Year 2023-24, (i.e., on 28th December 2023 and 07th March 2024).

During the Financial Year 2023-24, all recommendations made by the Audit Committee to the Board of Directors were accepted by the Board and there were no instances where the recommendations were not accepted.

• NOMINATION & REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014, your Company has constituted an Nomination & Remuneration Committee of the Board of Directors in the meeting of Board of Directors held on 15th December 2023, comprising of the following Directors:

Sr. No.	Name of the Director	Nature of Directorship	Designation in Committee
1.	Mr. Madan Lal	Non-Executive Independent Director	Chairman
2.	Ms. Satinder Kaur	Non-Executive Independent Director	Member
3.	Mr. Sukhbir Singh	Managing Director	Member

There was 1 (One) Meeting of the Nomination and Remuneration Committee held during the Financial Year 2023-24, (i.e., on 07th March 2024). The Nomination and Remuneration Committee makes observations and recommendations to the Board of Directors, which are noted and accepted by the Board.

• MATERIAL CHANGES

There are no material changes affecting the affairs of the Company from the date of Balance Sheet and up to the date of this report.

• MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEE AND INDIVIDUAL DIRECTOR

The Board of directors of the Company has evaluated its own performance and individual Directors on various set parameters. The policy on Nomination & Remuneration for Directors, Key Managerial Personnel (KMP) and Senior Management and other employees contains the methodologies of evaluation criteria. The Board found its own performance and the performance of each director individually and of its committee satisfactory.

• DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement of section 134 (5) of the Companies Act, 2013, and based on the representations received from the operating management, the directors hereby confirm that:

(i) In the preparation of the Annual Accounts for the period ended 31st March 2024, the applicable Accounting Standards have been followed and there are no material departures;

(ii) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the period and of the profit of the Company for the period;

(iii) They have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013. They confirm that there are adequate systems and controls for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) They have prepared the annual accounts on a going concern basis.

• They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

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

• DECLARATION BY INDEPENDENT DIRECTORS

All the Independent Directors of the Company, who were appointed as Independent Director of the Company, has confirmed that they meet the criteria of 'Independence' as stipulated under Section 149 (6) of the Companies Act 2013.

• STATUTORY AUDITORS

For the Financial Year 2023-24, Statutory Audit of the Company has been conducted by two joint Statutory Auditors M/s. Varinder Mohan Singhal & Associates, Chartered Accountants, (FRN: 032882N) and M/s Chaturvedi Sohan & Co., Chartered Accountants (Firm Registration No. 118424W).

The Statutory Auditors have confirmed that they are not disqualified to continue as Statutory Auditors and are eligible to hold office as Statutory Auditors of your Company.

• AUDITORS' REPORT

The Auditors' Report on Audited Financial Statements for the period ended 31st March 2024 does not contain any qualifications, reservation and

reverse marks.

• REPORTING OF FRAUDS BY AUDITORS

During the period under review, the Statutory Auditors have not reported any instances of fraud committed against the Company by its officers or employees to the Board under Section 143(12) of the Companies Act, 2013.

• SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Act, read with the rules made thereunder, the Board has appointed M/s. Ranjit Tripathi & Associates, Practicing Company Secretaries to undertake the Secretarial Audit of the Company for the FY 2023-24. The Secretarial Audit Report for the year under review is provided as Annexure-I of this report. There are no qualifications, reservations or adverse remarks or disclaimers in the said Secretarial Audit Report.

• BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company values and believes in having a diverse Board. A diverse Board with variation in experience, thoughts, perspective, skill sets, gender and expertise ensure constructive deliberations, effective decision making and fosters innovation in various functional domains. The Board has the optimum combination of Executive and Non-Executive Directors with relevant experience.

As on March 31, 2024, the Company's Board has strength 4 (four) Board members comprising of 1 (One) Managing Director, 1 (One) Executive

Director and 2 (Two) Non-Executive Independent Directors as below:

Sl. No.	Name of Director	Designation	Date of Appointment	Date of Resignation
1.	Mr. Sukhbir Singh	Managing Director	18/10/2021	N.A.
2.	Mr. Jasbir Singh	Director	18/10/2021	N.A.
3.	Mr. Madan Lal	Director	01/08/2023	20/05/2024
4.	Ms. Satinder Kaur	Director	15/12/2024	N.A.

During the period under review following changes took place in the Directors and Key Managerial Personnel of the Company:

- Mr. Sukhbir Singh was appointed as Managing Director of the Company w.e.f. 01st June 2023.
- Mr. Madan Lal was appointed as Non-Executive Independent Director w.e.f. 01st August 2023.
- Mr. Laxit Awla, Director of the Company resigned from the post of Director of the Company w.e.f. 01st September 2023.
- Ms. Satinder Kaur was appointed as Non-Executive Independent Director w.e.f. 15th December 2023.

The Key Managerial Personnel of the Company as on 31st March 2024 is as follows:

Sl. No.	Name of Director	Designation
1.	Mr. Sukhbir Singh	Managing Director
2.	Mr. Avinash Jaiswal	Chief Financial Officer
3.	Mr. Anmol Gupta	Company Secretary

The following Directors and Key Managerial Personnel have been appointed or resigned from the end of Financial Year till the date of preparation of this Directors Report-

- Mr. Madan Lal resigned from the post of Non-Executive Independent Director w.e.f. 20th May 2024.
- Mr. Rajan Dhir was appointed as Non-Executive Independent Director w.e.f. 28th August 2024.

The details of Directors as on date of Board report are given below:

S. No.	Name of Director	Designation	Date of Appointment
1.	Mr. Sukhbir Singh	Managing Director	18/10/2021

2.	Mr. Jasbir Singh	Director	18/10/2021
3.	Ms. Satinder Kaur	Director	15/12/2023
4.	Mr. Rajan Dhir	Director	28/08/2024

RETIREMENT BY ROTATION AND SUBSEQUENT RE-APPOINTMENT

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company, Mr. Sukhbir Singh (DIN: 01785240) is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible offers himself for re-appointment.

• NUMBER OF MEETING OF BOARD OF DIRECTORS

14 (Fourteen) meetings of the Board of Directors of the Company were held during the Financial Year 2023-24.

• ANNUAL RETURN

Annual return of the Company will be uploaded on the company website. Presently, website of the Company is under construction.

• ENVIRONMENTAL & CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING/OUTGO

The information on conservation of energy, technology absorption and Foreign Exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with rule 8 of the Companies (Accounts) Rules, 2014, are as follows:

• Conservation of energy & Technology Absorption

The company is committed to continuously to reduce energy consumption at its various units. List of initiatives taken by the Company regarding the same are as under:-

Energy conservation measure taken by the Company-

- Optimization of operation of CT Fan through controlling of water and lube oil temperature.
- Fuel silo modification to achieve complete burning of fuel.
- Insulation of steam lines to reduce heat losses.
- ID Fan Motor's Load reduction.

• Foreign Exchange Earnings and outgo:

The Company is exposed to foreign exchange risk on account of its payables in foreign currency. Financial assets (trade receivables) (other than Indian Rupees) as on 31st March 2024 are USD15.07 million (31st March 2023: USD 6.26 million).

The Company operates internationally, and portion of the business is transacted in several currencies and consequently the Company is exposed to foreign exchange risk through its sales and services in overseas and purchases from overseas suppliers in various foreign currencies. Foreign currency exchange rate exposure is partly balanced by purchasing goods, commodities and services in the respective currencies.

Derivative Instruments	In absolute Figure			
	As at 31 March 2024		As at 31 March 2023	
a) Derivative outstanding as at reporting date				
Forward contracts to sell USD	USD	1,38,78,335	USD	62,57,641
Forward contracts to Buy USD	USD	11,92,000	USD	-

Derivative Financial Instruments such as foreign exchange forward contracts are used for hedging purposes and not as trading or speculative instruments.

b) Foreign currency risk sensitivity

A Change of 5% in Foreign currency would have Impact on Profit before Tax	In Rs million			
	As at 31 March 2024		As at 31 March 2023	
	5% Increase	5% decrease	5% Increase	5% decrease
USD	USD	(52.89)	USD	(25.72)

• PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security provided by the Company.

Details of the Loans, Guarantees and Investments are set out in the financial statements forming part of this Annual Report.

• ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws, and regulations, and that all assets and resources are acquired economically, used.

Internal financial controls with reference to the Financial Statements were adequate and operating effectively.

• COST AUDITORS

As per Section 148 of the Companies Act, 2013 and Rules made thereunder, Board of Directors re-appointed M/s Sourabh Jain & Associates, Cost Accountants, as Cost Auditors of the Company for the Financial Year 2023-24. Cost records are being appointed by the Company as per requirement of the Companies Act, 2013.

• CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, your Company has constituted a Corporate Social Responsibility (CSR) Committee of the Board of Directors, in the meeting of Board of Directors held on 15th December 2023, comprising of the following Directors:

Sr. No.	Name	Designation
1.	Mr. Sukhbir Singh, Managing Director	Chairman
2.	Mr. Jasbir Singh, Director	Member
3.	Mr. Madan Lal, Independent Director	Member

There was 1 (One) Meeting of the Corporate Social Responsibility (CSR) Committee held during the Financial Year 2023-24, (i.e., on 07th March 2024).

The CSR Policy was recommended by the Corporate Social Responsibility (CSR) Committee.

During the Financial Year 2023-24, your Company has spent 1.20 Crore towards CSR Activities in terms of the mandatory provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014. Report on Corporate Social Responsibility is annexed as Annexure-2 with this Directors Report.

• DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has implemented a policy on Prevention, Prohibition and Redressal of Sexual Harassment of women at workplace. The Company is committed to create a safe and healthy working environment. The Company believes that all individuals have the right to be treated with dignity and strives to create a workplace, which is free of gender biasness and Sexual Harassment. The Company has a zero-tolerance approach to any form of Sexual Harassment.

There were no complaints received during the Financial Year 2023-24.

• DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

During the financial year 2023-24, the Company has not provided any remuneration to Directors.

• TRANSACTIONS WITH RELATED PARTIES

None of the transactions with related parties falls under the scope of section 188(1) of the Companies Act, 2013. Details of the related party transactions as required under Accounting Standard-18 are set out in Note No. 36 to the Financial Statements forming part of this Annual Report.

There were no Material Related Party transactions during the year. Thus, disclosure in Form AOC-2 is not required.

• RISK MANAGEMENT

Your Company also has a Risk Management Framework in place covering all critical areas of operation. This framework is reviewed periodically keeping in mind the business dynamics and external environment and provides guidelines for managing the various risks across the business.

• **DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR EMPLOYEES AND DIRECTORS**

As per Section 177(9) of the Companies Act, 2013 and Rules made thereunder, every Company which has borrowed money from Banks and Public Financial Institutions in excess of Rs. Fifty Crore rupees, shall establish a vigil mechanism for directors and employees to report genuine concerns in such manner as may be prescribed. The Audit committee has established a Vigil Mechanism.

The Vigil Mechanism of the Company, which also incorporates a whistle blower policy, includes an Ethics & Compliance Task Force comprising senior executives of the Company. Protected disclosures can be made by a whistle blower through an e-mail, or dedicated telephone line or a letter to the Task Force or to the Chairman of the Audit Committee.

• **SECRETARIAL STANDARDS**

During the year under review, the Company has complied with all the applicable provisions of Secretarial Standard-1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India.

• **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURT AND TRIBUNALS**

There are no significant orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its operations in future.

• **DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR**

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

• **DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS**

As the Company has not done any one-time settlement during the period under review hence no disclosure is required.

• **ACKNOWLEDGEMENT**

The Company is grateful to its Bankers for their timely financial help in all the Company's activities.

The relations between the employees and the Management have remained cordial during the year, and the Directors wish to place on record their appreciation, co-operation and support from employees at all levels.

By Order of the Board

For SAEL Agri Commodities Limited

Sukhbir Singh

Jasbir Singh

Managing Director

Director

DIN: 01785240

DIN: 01668231

Date: 02nd September 2024

Place: New Delhi

ANNEXURE-I

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the
Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

SAEL Agri Commodities Limited,

CIN: U01100PB2021PLC054489

Faridkot Road, Guruharsahai,

District Ferozpur, Punjab – 152022

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SAEL Agri Commodities Limited (hereinafter called the “Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March 2024 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2024 according to the provisions of:

- The Companies Act, 2013 ("the Act") and the rules made thereunder;
- The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- The provisions of Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:

(Not applicable as the Company has not received any Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the period under review):

- The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):—

(SAEL Agri Commodities Limited is an Unlisted Public Company, the Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 are not applicable on Unlisted Public Company.)

- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable)
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; (Not Applicable)
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (Not Applicable)
- The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 notified on 28 October 2014; (Not Applicable)
- The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable)
- The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable)
- The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not Applicable)
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. (Not Applicable)

(vi) As informed to me, the following other laws specifically applicable to the Company as under:

-Explosives Act, 1884

-Public Liability Insurance Act, 1991

-The Electricity Act, 2003 and State Electricity Regulatory Commission – Supply Code of applicable states.

-Indian Boilers Act 1923

-Weigh and Measurement Laws

-Food Safety and Standards Act, 2006

- Bureau of Indian Standards Act, 1986

- The Environment (Protection) Act, 1986

- The Air (Prevention and Control of Pollution) Act, 1981

- Water (Prevention and Control of Pollution) Act, 1974

vii) Major General Acts, Laws and Regulations as applicable to the Company

-Factories Act, 1948

-Laws relating to Employees, Contract Labour, Child Labour, Wages, Gratuity, Provident Fund, Bonus, Compensation, Employees State Insurance etc.

-Direct and Indirect Tax Laws

-Environment Protection Laws

-Law relating to prevention and control of Pollution

-Foreign Trade (Development and Regulation) Act, 2013

-Foreign Trade Policy

-Law relating to Trademarks, copyright, Design etc.

-Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)

Further as per information provided to us, the Company has not received any notices/ Show cause notices under different laws from the concerned adjudicating authorities.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India

(ii) The Listing Agreements entered into by the Company with Stock Exchanges.

(SAEL Agri Commodities Limited is an Unlisted Public Company, therefore the provisions of Listing Agreement are not applicable on the Company.)

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Women Director and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance (By hand delivery mode), and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and

for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously or by the majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws relating to Labour & Industrial laws, Central, State & Local Tax Laws, Environmental Laws as well as laws specifically applicable to Company.

I have relied on the information and representation made by the company and its officers for systems and mechanism formed by the company for compliances under other applicable Acts, laws and Regulations to the company.

Place: New Delhi For Ranjit Tripathi & Associates

Date: 18/06/2024 (Company Secretaries)

UDIN: F007911F000583541

Peer Review Certificate No. 3294/2023

Sd/-

Ranjit Kumar Tripathi

(Proprietor)

C. P. No.: 8628, M. No. F7911

S-557, 5, Hira Complex, 3rd Floor

Near School Block, Shakarpur, Delhi-110092

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

'ANNEXURE A'

To,

The Members,

SAEL Agri Commodities Limited

CIN: U01100PB2021PLC054489

Regd. Office:- Faridkot Road, Guruharsahai,

District Ferozpur, Punjab – 152022

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: New Delhi For Ranjit Tripathi & Associates

Date: 18/06/2024 (Company Secretaries)

UDIN: F007911F000583541

Peer Review Certificate No. 3294/2023

Sd/-

Ranjit Kumar Tripathi

(Proprietor)

C. P. No.: 8628, M. No. F7911

S-557, 5, Hira Complex, 3rd Floor

Near School Block, Shakarpur, Delhi-110092

ANNEXURE-II

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

• A BRIEF OUTLINE OF THE COMPANY'S CSR POLICY, INCLUDING OVERVIEW OF PROJECTS OR PROGRAMMES PROPOSED TO BE UNDERTAKEN AND A REFERENCE TO THE WEB-LINK TO THE CSR POLICY AND PROJECTS OR PROGRAMMES

Corporate Social Responsibility is a Company's sense of responsibility towards the community and environment in which it operates. In SAEL Agri Commodities Limited, Corporate Social Responsibility (CSR) is embedded in the long-term business strategy of the Company. For Company, business priorities co-exist with social commitments to drive holistic development of people and communities. The Company's CSR initiatives help elevate the quality of life of millions, especially the disadvantaged sections of the society. It seeks to touch and transform people's lives by promoting healthcare, education and employment opportunities. The company aims to continue its efforts to build on its tradition of Social Responsibility to empower people and deepen its social engagements.

The projects undertaken by the Company are within the broad framework of Schedule VII of the Companies Act, 2013. During the F.Y. 2023-24 the Company carried out the projects such as rural development, Promotion of education to differently abled children, ensuring animal welfare and ensuring environmental sustainability etc. have benefitted the target communities across the country.

• COMPOSITION OF THE CSR COMMITTEE

The Company has a CSR Committee of Directors comprising of following members:

Sr. No.	Name	Designation
1.	Mr. Sukhbir Singh, Managing Director	Chairman
2.	Mr. Jasbir Singh, Director	Member
3.	Mr. Madan Lal, Independent Director	Member

• AVERAGE NET PROFIT OF THE COMPANY FOR THE LAST TWO FINANCIAL YEARS FOR THE COMPUTATION OF CSR: Rs. 5781.25 Lakhs.

• PRESCRIBED CSR EXPENDITURE (2% OF THE AMOUNT AS IN ITEM 3 ABOVE): Rs. 115.63 lakhs.

• DETAILS OF CSR SPENT DURING THE FINANCIAL YEAR.

• Total amount to be spent for the financial year: 115.63 lakhs.

• Total Amount Spent on CSR activities: 120 Lakhs.

(c) Amount unspent, if any; NIL (including unspent amount of previous years) – There is no unspent amount to be carried forward to the next year.

(c) Manner in which the amount spent during the financial year is detailed below.

1.	2.	3.	4.	5.	6.	7.	8.
Sr. No.	CSR project or activity identified	Sector in which the Project is covered	Projects/Programmes 1.Local area/others- 2.specify the state /district (Name of the District/s, State/s where project/programme was undertaken	Amount outlay (budget) project/ programme wise (Rs. In Lakhs)	Amount spent on the project/ programme Sub-heads: 1.Direct expenditure on project, 2.Overheads (Rs. In Lakhs)	Cumulative spend upto to the reporting period. (Rs. In Lakhs)	Amount spent: Direct/ through implementing agency*
				30.00	29.43	29.43	Direct

	Ensuring environmental sustainability, ecological balance, protection of		
	flora and fauna, animal welfare, agroforestry, conservation of natural		Local Area
	resources and maintaining quality of soil, air and water 4[including	Animal Welfare	(Ferozepur, Punjab)
1.	contribution to the Clean Ganga Fund set-up by the Central Government		Local Area
	for rejuvenation of river Ganga].		(Shahjahanpur, UP)

		Local Area (Ferozepur, Punjab)					
2	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	School Construction/ Education	Local Area (Shahjanpur, UP)	86	85.57	115.00	Direct
		Local Area (Ghazipur, UP)					
3.	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Eradicating Hunger and Health Care	Ludhiana, Punjab	5.00	5.00	120.00	Indirect
Total				121	120		

In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report. NOT APPLICABLE

• A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

We hereby declare that implementation and monitoring of the CSR policy are in compliance with CSR objectives and policy of the Company.

For SAEL Agri Commodities Limited

Sd/-	Sd/-
Sukhbir Singh	Jasbir Singh
Managing Director	Director
DIN- 01668231	DIN-01785240
H. No. 44, Model Town, VPO	H. No. 44, Model Town,
Guruharsahai, Distt. Ferozepur	Guruharsahai, Distt.
Punjab - 152022	Ferozepur ,Punjab – 152022

Date: 02nd September 2024

Place: New Delhi

Textual information (2)

Description of state of companies affair

REVIEW OF OPERATIONS During the year under review, the Company achieved gross revenue of Rs. 3575.44 Crores as compared to previous year revenue of Rs. 3271.14 Crores. The earnings before Interest, Depreciation & Tax (EBIDTA) of the Company were Rs. 2423.61 million and Profit Before Tax (PBT) was of Rs. 1206.31 million.

Textual information (3)

Disclosure relating to amounts if any which is proposed to carry to any reserves

GENERAL RESERVE

the financial year 2023-24, no amount was transferred to the General Reserve.

During

Textual information (4)

Details regarding energy conservation

Conservation of energy & Technology Absorption The company is committed to continuously reduce energy consumption at its various units. List of initiatives taken by the Company regarding the same are as under:- Energy conservation measure taken by the Company- Optimization of operation of CT Fan through controlling of water and lube oil temperature. Fuel silo modification to achieve complete burning of fuel. Insulation of steam lines to reduce heat losses. ID Fan Motor's Load reduction.

Textual information (5)

Steps taken or impact on conservation of energy [Text block]

Conservation of energy & Technology Absorption

The company is committed to continuously reduce energy consumption at its various units. List of initiatives taken by the Company regarding the same are as under:-

Energy conservation measure taken by the Company-

- Optimization of operation of CT Fan through controlling of water and lube oil temperature.
- Fuel silo modification to achieve complete burning of fuel.
- Insulation of steam lines to reduce heat losses.
- ID Fan Motor's Load reduction.

Textual information (6)

Details regarding technology absorption

Conservation of energy & Technology Absorption The company is committed to continuously reduce energy consumption at its various units. List of initiatives taken by the Company regarding the same are as under:- Energy conservation measure taken by the Company- Optimization of operation of CT Fan through controlling of water and lube oil temperature. Fuel silo modification to achieve complete burning of fuel. Insulation of steam lines to reduce heat losses. ID Fan Motor's Load reduction.

Textual information (7)

Efforts made towards technology absorption [Text block]

Conservation of energy & Technology Absorption

The company is committed to continuously reduce energy consumption at its various units. List of initiatives taken by the Company regarding the same are as under:-

Energy conservation measure taken by the Company-

- Optimization of operation of CT Fan through controlling of water and lube oil temperature.
- Fuel silo modification to achieve complete burning of fuel.
- Insulation of steam lines to reduce heat losses.
- ID Fan Motor's Load reduction.

Textual information (8)

Details regarding foreign exchange earnings and outgo

Foreign Exchange Earnings and outgo: The Company is exposed to foreign exchange risk on account of its payables in foreign currency. Financial assets (trade receivables) (other than Indian Rupees) as at 31 March 2024 are USD15.07 million (31 March 2023: USD 6.26 million). The Company operates internationally and portion of the business is transacted in several currencies and consequently the Company is exposed to foreign exchange risk through its sales and services in overseas and purchases from overseas suppliers in various foreign currencies. Foreign currency exchange rate exposure is partly balanced by purchasing of goods, commodities and services in the respective currencies. Derivative Instruments

In absolute Figure	a) Derivative outstanding as at reporting date	As at 31 March 2024	As at 31 March 2023
Forward contracts to sell	USD	USD 1,38,78,335	USD 62,57,641
Forward contracts to Buy	USD	USD 11,92,000	USD -
Financial Instruments such as foreign exchange forward contracts are used for hedging purposes and not as trading or speculative instruments.			
b) Foreign currency risk sensitivity	In Rs million	A Change of 5% in Foreign currency would have Impact on Profit before Tax	As at 31 March 2024
		As at 31 March 2023	5% Increase 5% decrease 5% Increase 5% decrease USD USD (52.89) USD (25.72)

Textual information (9)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT Pursuant to the requirement of section 134 (5) of the Companies Act, 2013, and based on the representations received from the operating management, the directors hereby confirm that: (i) In the preparation of the Annual Accounts for the period ended 31st March 2024, the applicable Accounting Standards have been followed and there are no material departures; (ii) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the period and of the profit of the Company for the period; (iii) They have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013. They confirm that there are adequate systems and controls for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (iv) They have prepared the annual accounts on a going concern basis. They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (10)

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

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security provided by the Company.

Details of the Loans, Guarantees and Investments are set out in the financial statements forming part of this Annual Report.

Textual information (11)

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

36 Related parties

I Names of related parties and related party relationship

The names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationship as identified by the management are:

a) Ultimate Holding Company

SAEL Industries Limited

a) Holding Company

SAEL Limited (Partner of Sukhbir Singh & Co.)

	Ownership Interest	
	31 March 2024	31 March 2023
c) Step down Subsidiaries of SAEL Industries Limited (Ultimate Holding Company)		
Sunfree Paschim Renewable Energy Private Limited	100%	100%
Sunfree North East Renewable Energy Private Limited	100%	100%
Canal Solar Energy Private Limited	100%	100%
Laxjeet Renewable Energy Private Limited	100%	100%
Universal Biomass Energy Private Limited	100%	100%
VCA Power Private Limited	100%	100%
TNA Renewable Energy Private Limited	100%	100%

KTA Powers Private Limited	100%	100%
Jasrasar Green Power Energy Private Limited	100%	100%
Sardarshahar Agri Energy Private Limited	100%	100%
SAEL Kaithal Renewable Energy Private Limited (Formerly Chitrakoot Solar Private Limited)	100%	100%
SAEL Engineering Private Limited (Formerly Lalitpur Solar Private Limited)	100%	100%
SAEL Solar Mfg. Private Limited	100%	100%
SAEL RE Power Private Limited	100%	100%
SAEL Solar Solutions Private Limited	100%	100%
SAEL Solar India Private Limited	100%	100%
SAEL Power Private Limited	100%	100%
SAEL International Limited, Hongkong	100%	100%
Urjanidhi Solar Private Limited	100%	100%
Sunfree Energy Private Limited	100%	100%
Native Power Private Limited	100%	100%
SAEL EV Infra Private Limited	100%	100%
SAEL Solar MHP1 Private Limited (Date of Incorporation 06/06/2023)	100%	-
SAEL Solar MHP2 Private Limited (Date of Incorporation 07/06/2023)	100%	-
Sunfree Energy RJP1 Private Limited (Date of Incorporation 28/06/2023)	100%	-
SAEL Solar P4 Private Limited (Date of Incorporation 07/08/2023)	100%	-
SAEL Solar P5 Private Limited (Date of Incorporation		

07/08/2023)	100%	-
SAEL Solar P6 Private Limited (Date of Incorporation 07/08/2023)	100%	-
SAEL Solar P7 Private Limited (Date of Incorporation 20/08/2023)	100%	-
SAEL Solar P8 Private Limited (Date of Incorporation 21/08/2023)	100%	-
SAEL Solar P9 Private Limited (Date of Incorporation 20/08/2023)	100%	-
SAEL Solar P10 Private Limited (Date of Incorporation 22/08/2023)	100%	-
Chhatargarh Renewable Energy Private Limited	100%	100%

b) Directors

Mr. Sukhbir Singh (Managing Director)

Mr. Jasbir Singh (Director)

Mr. Madan Lal (Independent Director)

Mr. Satinder Kaur (Independent Director)

Mr. Laxit Awla (Director) (resigned w.e.f. 01.09.2023)

c) Key Managerial Person other than Directors

Mr. Avinash Jaiswal (Chief Financial Officer, appointed effective from 25 April 2023)

Mr. Anmol Gupta (Company Secretary, appointed effective from 14 April 2023)

d) Relatives of Directors and Key Managerial Person

Mr. Harsh Awla

Mrs. Palki Awla

Mrs. Seema Awla

Ms. Kainaat Awla

Mr. Harjagat Awla

Ms. Tanishika Awla

Mr. Laxit Awla

e) Entities over which key managerial persons and their relative are able to exercise significant influence

Name of the Entity

Hyper Reality Studio Private Limited

SAEL Overseas Limited

Sun Layer Energy Private Limited

Gobind Infra Private Limited

Harjagat Infra Private Limited

Sukhbir Logistics Private Limited

Indoasia Real Estate Private Limited

Conrad Industries Private Limited

Sapphire Agri Warehousing Private Limited

Sukhbir Singh (HUF)

Jasbir Singh & Sons (HUF)

Transactions with related parties and outstanding balances

S. No.	Particular	In Rs million unless otherwise stated	
		For the year ended	For the year ended
		31 March 2024	31 March 2023
(A)	Transaction with related parties	Others	Others
1	Consideration paid other than cash in the form of issue of shares for purchase of business (Inventory in the previous year)		
	SAEL Limited	-	10,371.11
2	Remuneration to directors/ key managerial person		
	Jasbir Singh	-	10.35
	Sukhbir Singh	-	8.28
	Anmol Gupta (CS)	0.54	-
	Aviansh Jaiswal (CFO)	1.80	-
3	Loan received/repayment from related party		
	Jasbir Singh	-	37.35

	Sukhbir Singh	-	0.70
	SAEL Limited	97.67	-
4	Loan given/repaid to related party		
	Jasbir Singh	25.60	
	SAEL Kaithal Renewable Energy Pvt Ltd	2.22	-

5	Purchase/Sale made from related parties		
	Universal Biomass Energy Private Limited	13.00	-
	Sindh Renewable Power Private Limited	119.77	-

In Rs million unless otherwise stated

S. No.	Particular	As at 31 March 2024	As at 31 March 2023
(B)	Outstanding balances	Others	Others
1	Loan from related party (short term borrowings)		
	Jasbir Singh	11.75	37.35

	Sukhbir Singh	0.70	0.70
2	Related party payable		
	Universal Biomass Energy Private Limited	5.66	-
	Sindh Renewable Power Private Limited	74.77	-
3	Loan to related parties		
	Sunlayer Energy Private Limited	3.01	3.01
	Universal Biomass Energy Private Limited	-	7.34
	Sindh Renewable Power Private Limited	-	45.00
	SAEL Kaithal Renewable Energy Pvt Ltd	22.46	20.24
	SAEL Limited	447.80	545.47
4	Advance given to related party		
	Hyper Reality Studio Private Limited	0.50	0.50

Related party receivable pertaining to, includes an amount payable of Rs. 447.80 million (31 March 2023: 545.47 million) related to an approved business transfer of Agro business through BTA dated 01 April 2022 slump sale from SAEL Limited.

Textual information (12)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

DECLARATION BY INDEPENDENT DIRECTORS

All the Independent Directors of the Company, who were appointed as Independent Director of the Company, has confirmed that they meet the criteria of 'Independence' as stipulated under Section 149 (6) of the Companies Act 2013.

Textual information (13)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

NOMINATION & REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014, your Company has constituted an Nomination & Remuneration Committee of the Board of Directors in the meeting of Board of Directors held on 15th December 2023, comprising of the following Directors:

Sr. No.	Name of the Director	Nature of Directorship	Designation in Committee
1.	Mr. Madan Lal	Non-Executive Independent Director	Chairman
2.	Ms. Satinder Kaur	Non-Executive Independent Director	Member
3.	Mr. Sukhbir Singh	Managing Director	Member

There was 1 (One) Meeting of the Nomination and Remuneration Committee held during the Financial Year 2023-24, (i.e., on 07th March 2024). The Nomination and Remuneration Committee makes observations and recommendations to the Board of Directors, which are noted and accepted by the Board.

Textual information (14)

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

OBJECTIVE & SCOPE

The main objective of the CSR Policy is to lay down guidelines for SAEL Agri Commodities Limited (hereinafter referred to as 'the Company') to make CSR as one of the key focus areas to adhere to SACL's Living Progress strategy that focuses on making a positive contribution to society through high impact, sustainable programs. This Policy covers current as well as proposed CSR activities to be undertaken by the Company and examining their alignment with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

The Company proposes to implement its CSR activities in various sectors stated hereunder:

Targeted Sectors

- Healthcare
- Sanitation
- Drinking Water
- Education
- Rural Development
- Vocational Skills
- Entrepreneurship Skills
- Employment Opportunities
- Facilities for Senior Citizens
- Medical Aid
- Old Aged Homes
- Women Hostels
- Special Employment Opportunities for Women
- Environment Protection
- Animal Welfare
- Conservation of Natural Resources
- Protection of National Heritage
- Promoting and development of Art and Culture
- Public Libraries
- Promotion and development of traditional arts and handicrafts
- Measures for armed forced veterans, war widows and their dependents
- Promotion and development of rural sports and National Games
- Contribution to funds set by the Central or State Government for development
- Welfare of Scheduled Castes, Scheduled Tribes and minorities
- Rural Development Projects
- Contribution to technology incubators located within academic institutions
- Go Green Initiatives
- Human Rights
- Construction of public cremation ground
- Set up a GAUSHALA (Cowshed) taking complete care of the inmate cows
- Any other area as may be prescribed by Schedule VII amended from time to time

The Company will review the sectors from time to time and make additions/deletions/clarifications to the above sectors.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL PERFORMANCE

The Summary of operational and Company's Financial performance, for the year ended on March 31, 2024, is summarized below:

(Rs. In million)

Particulars	Financial Year ended on 31st March 2024	Financial Year ended on 31st March 2023
Operating Income	35754.49	32711.41
Other Income	69.18	63.39
Total Income	35823.67	32774.80
Total Expense (Excluding Interest, Dep. & Tax)	33400.06	30485.71
Earning before Interest, Dep. & Tax (EBIDTA)	2423.61	2289.09
Depreciation	212.58	225.73
Profit before Interest & Tax	2211.03	2063.36
Financial Cost	1004.72	907.11
Profit Before Tax	1206.31	1156.25

Tax	281.37	240.33
Net Profit After Tax	924.94	915.92
Other Comprehensive Income	4.04	1.91

Textual information (16)

Disclosure of change in nature of business [Text Block]

CHANGE IN THE NATURE OF BUSINESS

There is no change in the Nature of Company's business. Your Company is formed for the purpose of buy, sell, import, export, convert/manipulate and prepare for market and deal in all kinds of food grains like paddy, rice, wheat, maize, grams, pulses, edible oils, oil seeds and all kinds of agricultural produce.

Textual information (17)

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

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company values and believes in having a diverse Board. A diverse Board with variation in experience, thoughts, perspective, skill sets, gender and expertise ensure constructive deliberations, effective decision making and fosters innovation in various functional domains. The Board has the optimum combination of Executive and Non-Executive Directors with relevant experience.

As on March 31, 2024, the Company's Board has strength 4 (four) Board members comprising of 1 (One) Managing Director, 1 (One) Executive Director and 2 (Two) Non-Executive Independent Directors as below:

Sl. No.	Name of Director	Designation	Date of Appointment	Date of Resignation
1.	Mr. Sukhbir Singh	Managing Director	18/10/2021	N.A.
2.	Mr. Jasbir Singh	Director	18/10/2021	N.A.
3.	Mr. Madan Lal	Director	01/08/2023	20/05/2024
4.	Ms. Satinder Kaur	Director	15/12/2024	N.A.

During the period under review following changes took place in the Directors and Key Managerial Personnel of the Company:

- Mr. Sukhbir Singh was appointed as Managing Director of the Company w.e.f. 01st June 2023.
- Mr. Madan Lal was appointed as Non-Executive Independent Director w.e.f. 01st August 2023.
- Mr. Laxit Awla, Director of the Company resigned from the post of Director of the Company w.e.f. 01st September 2023.
- Ms. Satinder Kaur was appointed as Non-Executive Independent Director w.e.f. 15th December 2023.

The Key Managerial Personnel of the Company as on 31st March 2024 is as follows:

Sl. No.	Name of Director	Designation
1.	Mr. Sukhbir Singh	Managing Director
2.	Mr. Avinash Jaiswal	Chief Financial Officer
3.	Mr. Anmol Gupta	Company Secretary

The following Directors and Key Managerial Personnel have been appointed or resigned from the end of Financial Year till the date of preparation of this Directors Report-

- Mr. Madan Lal resigned from the post of Non-Executive Independent Director w.e.f. 20th May 2024.
- Mr. Rajan Dhir was appointed as Non-Executive Independent Director w.e.f. 28th August 2024.

The details of Directors as on date of Board report are given below:

S. No.	Name of Director	Designation	Date of Appointment
1.	Mr. Sukhbir Singh	Managing Director	18/10/2021
2.	Mr. Jasbir Singh	Director	18/10/2021
3.	Ms. Satinder Kaur	Director	15/12/2023
4.	Mr. Rajan Dhir	Director	28/08/2024

RETIREMENT BY ROTATION AND SUBSEQUENT RE-APPOINTMENT

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company, Mr. Sukhbir Singh (DIN: 01785240) is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible offers himself for re-appointment.

Textual information (18)

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

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES/ASSOCIATE COMPANIES/JOINT VENTURES

Your Company does not have any Subsidiary/ Joint Venture/ Associates Company for the year ended 31st March 2024, thus it is not required to AOC-1.

Textual information (19)

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

PUBLIC DEPOSITS

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (20)

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

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURT AND TRIBUNALS

There are no significant orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its operations in future.

Textual information (21)

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

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws, and regulations, and that all assets and resources are acquired economically, used.

Internal financial controls with reference to the Financial Statements were adequate and operating effectively.

Textual information (22)

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

DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

During the financial year 2023-24, Company has not provided remuneration to Directors.

Textual information (23)

Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

AUDIT COMMITTEE

Pursuant to the provisions of Section 177(1) of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014, your Company has constituted an Audit Committee of the Board of Directors in the meeting of Board of Directors held on 15th December 2023, comprising of the following Directors:

Sr. No.	Name of the Director	Nature of Directorship	Designation in Committee
1.	Mr. Sukhbir Singh	Managing Director	Chairman
2.	Ms. Satinder Kaur	Non-Executive Independent Director	Member
3.	Mr. Madan Lal	Non-Executive Independent Director	Member

There were 2 (Two) Meeting of the Audit Committee held during the Financial Year 2023-24, (i.e., on 28th December 2023 and 07th March 2024).

During the Financial Year 2023-24, all recommendations made by the Audit Committee to the Board of Directors were accepted by the Board and there were no instances where the recommendations were not accepted.

Textual information (24)

Disclosure of details of establishment of vigil mechanism [Text Block]

DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR EMPLOYEES AND DIRECTORS

As per Section 177(9) of the Companies Act, 2013 and Rules made thereunder, every Company which has borrowed money from Banks and public financial Institutions in excess of fifty crore rupees, shall establish a vigil mechanism for directors and employees to report genuine concerns in such manner as may be prescribed. The Audit committee has established a Vigil Mechanism.

The Vigil Mechanism of the Company, which also incorporates a whistle blower policy, includes an Ethics & Compliance Task Force comprising senior executives of the Company. Protected disclosures can be made by a whistle blower through an e-mail, or dedicated telephone line or a letter to the Task Force or to the Chairman of the Audit Committee.

Textual information (25)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

NOMINATION & REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014, your Company has constituted an Nomination & Remuneration Committee of the Board of Directors in the meeting of Board of Directors held on 15th December 2023, comprising of the following Directors:

Sr. No.	Name of the Director	Nature of Directorship	Designation in Committee
1.	Mr. Madan Lal	Non-Executive Independent Director	Chairman
2.	Ms. Satinder Kaur	Non-Executive Independent Director	Member
3.	Mr. Sukhbir Singh	Managing Director	Member

There was 1 (One) Meeting of the Nomination and Remuneration Committee held during the Financial Year 2023-24, (i.e., on 07th March 2024). The Nomination and Remuneration Committee makes observations and recommendations to the Board of Directors, which are noted and accepted by the Board.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Jasbir	Sukhbir
Last name of director	Singh	Singh
Designation of director	Director	Managing Director
Director identification number of director	01668231	01785240
Date of signing of financial statements by director	10/05/2024	10/05/2024

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	As per Auditors Report.
Disclosure relating to quantitative details of fixed assets	Textual information (26) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (27) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (28) [See below]
Disclosure in auditors report relating to inventories	Textual information (29) [See below]
Disclosure in auditors report relating to loans	Textual information (30) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (31) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (32) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (33) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (34) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (35) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (36) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (37) [See below]
Disclosure in auditors report relating to managerial remuneration	NA
Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (38) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (39) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (40) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (41) [See below]

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]		
Details regarding auditors [LineItems]		
Category of auditor	Auditors firm	Auditors firm
Name of audit firm	Varinder Mohan Singhal & Associates	CHATURVEDI SOHAN & CO.
Name of auditor signing report	SINGHAL VARINDER MOHAN	CHATURVEDI SOHAN LAL
Firms registration number of audit firm	032882N	118424W
Membership number of auditor	088286	030760
Address of auditors	Singhal Niwas, Malwal Road Firozpur City, Punjab-152002	320, Tulsiani Chambers, Nariman Point, Mumbai, Maharashtra-400021
Permanent account number of auditor or auditor's firm	AEFPS1281N	AABFC7958A
SRN of form ADT-1	F95200176	F95200176
Date of signing audit report by auditors	10/05/2024	10/05/2024
Date of signing of balance sheet by auditors	10/05/2024	10/05/2024

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (42) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (26)**Disclosure relating to quantitative details of fixed assets**

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, right of use assets. (B) The Company does not have any intangible assets and accordingly, reporting under clause 3(i)(a)(B) of the Order is not applicable to the Company.

Textual information (27)**Disclosure relating to physical verification and material discrepancies of fixed assets**

The Company has a regular program of physical verification of its property, plant and equipment, right of use assets and investment property under which the assets are physically verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain property, plant and equipment, right of use assets and investment property were verified during the year and no material discrepancies were noticed on such verification.

Textual information (28)**Disclosure relating to title deeds of immovable properties**

(c) The title deeds of all the immovable properties (including investment properties) held by the Company (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), which have been mortgaged as security for borrowings taken by the Company, are held in the name of the Company. (d) The Company has not revalued its Property, Plant and Equipment and Right of Use assets during the year. Further, the Company does not hold any intangible assets. (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to inventories

(a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.

Textual information (30)

Disclosure in auditors report relating to loans

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has granted loans to related parties during the year repayable on demand and without specifying any terms or period of repayment, accordingly sub clause (a) to (e) is not applicable to the Company, details of loan repayable on demand disclosed in sub clause (f) as below. (f) During the year the Company has granted unsecured loan to following related parties the same loan is repayable on demand. The Company has not given loan without specifying terms and condition. (Amount in Millions) Type of Borrower Amount of loan or advances in the nature of loan Percentage to the total loan and advance in the nature of loan Repayable on Demand:- Promotor - - Director - - KMPs - - Related Parties 461.85 100%

Textual information (31)

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

In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

Textual information (32)

Disclosure in auditors report relating to deposits accepted

In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

Textual information (33)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has specified maintenance of cost records under sub-section (1) of section 148 of the Act in respect of the products of the Company. We have broadly reviewed the books of account maintained by the Company pursuant to the Rules made by the Central Government for the maintenance of cost records and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

Textual information (34)

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

(a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable. (b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute except following:- Income Tax Demand A.Y. 2023-24 Rs. 7,02,29,770/- As an appeal is being prefer by the management, hence no provision with respect to such demand has been created. (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts. (ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

Textual information (35)

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

According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.

Textual information (36)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained. (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilised for long term purposes. (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates. (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries or associate companies.

Textual information (37)

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

a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

Textual information (38)

Disclosure in auditors report relating to transactions with related parties

In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the financial statements, as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act.

Textual information (39)

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

(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company. (b) During the year, the Company has not made preferential allotment or private placement of shares or convertible debentures (Fully, Partially or optionally convertible) during the year and hence reporting under this clause 3(x)(b) of the order is not applicable.

Textual information (40)

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

According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

Textual information (41)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

(a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable to the Company. (b) Based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

Textual information (42)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SAEL AGRI COMMODITIES LIMITED

Report on the Audit of the Financial Statements

OPINION

We have audited the accompanying Financial Statements of SAEL AGRI COMMODITIES LIMITED (the "Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its Profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

BASIS FOR OPINION

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

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, 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 financial 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 system 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 management and Board of Directors.
- Conclude on the appropriateness of management's 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 Statements 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.
- As required by Section 143(3) of the Act, based on our audit we report that:
 - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.
 - On the basis of the written representations received from the directors as on 1st April, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - As per explanation given to us by the Management of the Company, No litigation is pending against the Company which would impact its financial position as on 31st March, 2024.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- As Company has not paid any remuneration to directors hence provisions of section 197(16) of the Act does not apply to the company.
- Based on our examination, which include test checks, the Company has used accounting software for maintaining its books of account for the Financials year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility but the Management of the Company has not enabled the same throughout the year for recording audit trial (edit log).

For Chaturvedi Sohan & Co For Varinder Mohan Singhal & Associates

Chartered Accountant Chartered Accountant

FRN: 118424W FRN: 032882N

Sd/- Sd/-

Sohan Chaturvedi Varinder Mohan Singhal

Partner Proprietor

M. No: 030760 M. No: 088286

Place: Delhi Place: Delhi

UDIN:

UDIN:24088286BKEDIY4353

Date: 10/05/2024 Date: 10/05/2024

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SAEL AGRI COMMODITIES LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013 (the "Act").

We have audited the internal financial controls over financial reporting of SAEL AGRI COMMODITIES LIMITED (the "Company") as of March 31, 2024 in conjunction with our audit of the Ind AS Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting established by the Company considering the

essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI

For Chaturvedi Sohan & Co For Varinder Mohan Singhal & Associates

Chartered Accountant Chartered Accountant

FRN: 118424W FRN: 032882N

Sd/- Sd/-

Sohan Chaturvedi Varinder Mohan Singhal

Partner Proprietor

M. No: 030760 M. No: 088286

Place: Delhi Place: Delhi

UDIN:

UDIN:24088286BKEDIY4353

Date: 10/05/2024 Date: 10/05/2024

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, right of use assets.

(B) The Company does not have any intangible assets and accordingly, reporting under clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The Company has a regular program of physical verification of its property, plant and equipment, right of use assets and investment property under which the assets are physically verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain property, plant and equipment, right of use assets and investment property were verified during the year and no material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (including investment properties) held by the Company (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), which have been mortgaged as security for borrowings taken by the Company, are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment and Right of Use assets during the year. Further, the Company does not hold any intangible assets.

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in

agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has granted loans to related parties during the year repayable on demand and without specifying any terms or period of repayment, accordingly sub clause (a) to (e) is not applicable to the Company, details of loan repayable on demand disclosed in sub clause (f) as below.

(f) During the year the Company has granted unsecured loan to following related parties the same loan is repayable on demand. The Company has

not given loan without specifying terms and condition.

(Amount in Millions)

Type of Borrower	Amount of loan or advances in the nature of loan	Percentage to the total loan and advance in the nature of loan
Repayable on Demand:-		
Promotor	-	-
Director	-	-
KMPs	-	-
Related Parties	461.85	100%

(iv) In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

(v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has specified maintenance of cost records under sub-section (1) of section 148 of the Act in respect of the products of the Company. We have broadly reviewed the books of account maintained by the Company pursuant to the Rules made by the Central Government for the maintenance of cost records and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute except following:-

Income Tax Demand A.Y. 2023-24 Rs. 7,02,29,770/-

As an appeal is being prefer by the management, hence no provision with respect to such demand has been created.

(viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.

(ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in

the payment of interest thereon to any lender.

(b) According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.

• In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilised for long term purposes.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates.

(f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries or associate companies.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) During the year, the Company has not made preferential allotment or private placement of shares or convertible debentures (Fully, Partially or optionally convertible) during the year and hence reporting under this clause 3(x)(b) of the order is not applicable.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

(b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the financial statements, as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act.

(xiv) (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

(xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable to the Company.

(b) Based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

(xvii) The Company has not incurred any cash loss in the current year and in the immediately preceding financial year.

(xviii) The statutory auditors of the company, M/s G.D Singhal and Associates has resigned from the post of auditor due to their pre-occupation in other assignments w.e.f. 01.08.2023 and the casual vacancy was filled by M/s Varinder Mohan Singhal & Associates The same has been reported under clause 3(xviii) of the order as applicable to the company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) According to the information and explanations given to us, the Company does not have any unspent amount in respect of any ongoing or other than ongoing project as at the expiry of the financial year. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

(xxi) The reporting under clause 3(xx) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Chaturvedi Sohan & Co For Varinder Mohan Singhal & Associates

Chartered Accountant Chartered Accountant

FRN: 118424W FRN: 032882N

Sd/- Sd/-

Sohan Chaturvedi Varinder Mohan Singhal

Partner Proprietor

M. No: 030760 M. No: 088286

Place: Delhi Place: Delhi

UDIN: UDIN:24088286BKEDIY4353

Date: 10/05/2024 Date: 10/05/2024

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	RANJIT TRIPATHI & ASSOCIATES
Membership number of secretarial auditor	7911
Certificate of practice number of secretarial auditor	8628
Address of secretarial auditors	S-557, 5, Hira Complex, 3rd Floor, Near School Block, Shakarpur, Delhi-110092
Permanent account number of secretarial auditor or secretarial auditors firm	AESPT4163P
Date of signing secretarial audit report	18/06/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,180.9	2,241.55	0
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	9.87	75.14	
Total non-current financial assets	9.87	75.14	
Deferred tax assets (net)	0	2.11	
Other non-current assets	55.37	44.46	
Total non-current assets	2,246.14	2,363.26	
Current assets [Abstract]			
Inventories	23,876.93	18,525.99	
Current financial assets [Abstract]			
Current investments	12.45	9.08	
Trade receivables, current	3,904.96	3,246.77	
Cash and cash equivalents	49.81	28.09	
Bank balance other than cash and cash equivalents	279.82	73.34	
Loans, current	0	0	
Other current financial assets	30.82	26.36	
Total current financial assets	4,277.86	3,383.64	
Other current assets	1,631.34	1,172.58	
Total current assets	29,786.13	23,082.21	
Total assets	32,032.27	25,445.47	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	764.547	764.547	468.23
Other equity	12,187.43	11,058.05	
Total equity attributable to owners of parent	12,951.98	11,822.6	
Non controlling interest	0	0	
Total equity	12,951.98	11,822.6	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,212.81	1,609.02	
Other non-current financial liabilities	43.83	63.98	
Total non-current financial liabilities	1,256.64	1,673	
Provisions, non-current	33.87	30.99	
Deferred tax liabilities (net)	7.79	0	
Total non-current liabilities	1,298.3	1,703.99	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	8,687.25	7,505.79	
Trade payables, current	8,670.36	4,030.8	
Other current financial liabilities	48.31	113.43	
Total current financial liabilities	17,405.92	11,650.02	
Other current liabilities	137.31	48.52	
Provisions, current	2.59	1.98	
Current tax liabilities	236.17	218.36	
Total current liabilities	17,781.99	11,918.88	
Total liabilities	19,080.29	13,622.87	
Total equity and liabilities	32,032.27	25,445.47	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 12.1	[INR/shares] 14.12
Total basic earnings (loss) per share	[INR/shares] 12.1	[INR/shares] 14.12
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 12.1	[INR/shares] 14.12
Total diluted earnings (loss) per share	[INR/shares] 12.1	[INR/shares] 14.12

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	35,754.49	32,711.41
Other income	69.18	63.39
Total income	35,823.67	32,774.8
Expenses [Abstract]		
Cost of materials consumed	31,977.12	31,018.78
Purchases of stock-in-trade	3,975.29	3,571.97
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,725.48	-5,587.51
Employee benefit expense	283.25	359.94
Finance costs	1,004.72	907.11
Depreciation, depletion and amortisation expense	212.58	225.73
Other expenses	889.88	1,122.53
Total expenses	34,617.36	31,618.55
Profit before exceptional items and tax	1,206.31	1,156.25
Total profit before tax	1,206.31	1,156.25
Tax expense [Abstract]		
Current tax	271.47	243.23
Deferred tax	9.9	-2.9
Total tax expense	281.37	240.33
Total profit (loss) for period from continuing operations	924.94	915.92
Total profit (loss) for period	924.94	915.92
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	5.7	2.7
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-1.66	-0.79
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	4.04	1.91
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	4.04	1.91
Total comprehensive income	928.98	917.83
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	4.04	1.91
Total comprehensive income	928.98	917.83
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Income tax relating to items that will not be reclassified to profit or loss	Income tax relating to items that will not be reclassified to profit or loss
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-1.66	-0.79

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	924.94	915.92		924.94
Total comprehensive income	924.94	915.92		924.94
Other changes in equity [Abstract]				
Other additions to reserves	204.44	10,142.14		204.44
Total other changes in equity	204.44	10,142.14		204.44
Total increase (decrease) in equity	1,129.38	11,058.06		1,129.38
Other equity at end of period	12,187.43	11,058.05	-0.01	12,187.43

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	915.92		924.94	915.92
Total comprehensive income	915.92		924.94	915.92
Other changes in equity [Abstract]				
Other additions to reserves	10,142.14		204.44	10,142.14
Total other changes in equity	10,142.14		204.44	10,142.14
Total increase (decrease) in equity	11,058.06		1,129.38	11,058.06
Other equity at end of period	11,058.05	-0.01	12,187.43	11,058.05

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	248.43	
Total other changes in equity		0	248.43	
Total increase (decrease) in equity		0	248.43	
Other equity at end of period	-0.01	248.43	248.43	0

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		924.94
Total comprehensive income	0	0		924.94
Other changes in equity [Abstract]				
Other additions to reserves	0	10,074.78		204.44
Total other changes in equity	0	10,074.78		204.44
Total increase (decrease) in equity	0	10,074.78		1,129.38
Other equity at end of period	10,074.78	10,074.78	0	1,864.22

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	915.92		0	0
Total comprehensive income	915.92		0	0
Other changes in equity [Abstract]				
Other additions to reserves	-181.07		3	2.7
Total other changes in equity	-181.07		3	2.7
Total increase (decrease) in equity	734.85		3	2.7
Other equity at end of period	734.84	-0.01	5.7	2.7

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]			
		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period		924.94	915.92		
Total comprehensive income		924.94	915.92		
Other changes in equity [Abstract]					
Other additions to reserves		201.44	-183.77		
Total other changes in equity		201.44	-183.77		
Total increase (decrease) in equity		1,126.38	732.15		
Other equity at end of period	0	1,858.52	732.14		-0.01

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]

Textual information (43)

Disclosure of notes on changes in equity [Text Block]

Equity Share Capital

The Financial Statements represent a legal entity structure. The Share Capital of the company as below.

Particulars	As at 31 March 2024		As at 31 March 2023		In Rs. million unless otherwise stated
	Number of shares	Amount	Number of shares	Amount	
	Authorised (Equity Share Capital)		7,70,00,000	770.00	
		7,70,00,000	770.00	7,70,00,000	770.00
Issued and Subscribed and Fully Paid up (Equity Share Capital)		7,64,54,700	764.55	7,64,54,700	764.55
Total		7,64,54,700	764.55	7,64,54,700	764.55

1. Reconciliation of Equity Share Capital outstanding at the beginning and at the end of the reporting year

Particulars	For the year ended 31 March 2024		For the year ended 31 March 2023	
	Number of shares	Amount	Number of shares	Amount

At the beginning of the year	7,64,54,700	764.55	4,68,23,000	468.23
Shares issued against purchase of Assets (BTA)	-	-	2,96,31,700	296.32
Outstanding at the end of the year	7,64,54,700	764.55	7,64,54,700	764.55

The Company have only one class of equity shares having par value of Rs.10 per share.

2. Details of equity shares held by shares holder holding more than 5% of the aggregate shares of the company

Particulars	As at 31 March 2024		As at 31 March 2023		In Rs. million unless otherwise stated
	Number of shares	Amount	Number of shares	Amount	
Sukhbir Singh & Co. through its partners (include shares held by nominee shareholders)	7,64,54,700.00	764.55	7,64,54,700.00	764.55	
			-	-	
Total	7,64,54,700.00	764.55	7,64,54,700.00	764.55	

3. Disclosure of shareholding of promoters as follows

1) Details of equity shares held by promoters

Particulars	As at 31 March 2024		As at 31 March 2023		% change in shareholding during the year
	% of total Shares of the Company	Number of shares	% of total Shares of the Company	Number of shares	
M/s Sukhbir Singh & Co. through its partners (Sukhbir Singh & Jasbir Singh)	7,64,54,694	100.00	7,64,54,694	100.00	-
Jasbir Singh (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Sukhbir Singh (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Laxit Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Jatin Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Sachin Kumar (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Gobind Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Total	7,64,54,700	100.00	7,64,54,700	100.00	-

Terms/right attached to equity shares

The Company have only one class of equity shares having par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. If declared, the Company will pay dividends in Indian rupees.

In the event of liquidation of Company, the holders of equity shares of such Company will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders of the Company.

Textual information (44)

Disclosure of notes on changes in equity [Text Block]

Equity Share Capital

The Financial Statements represent a legal entity structure. The Share Capital of the company as below.

Particulars	As at 31 March 2024		As at 31 March 2023		In Rs. million unless otherwise stated
	Number of shares	Amount	Number of shares	Amount	
	Authorised (Equity Share Capital)		7,70,00,000	770.00	
		7,70,00,000	770.00	7,70,00,000	770.00
Issued and Subscribed and Fully Paid up (Equity Share Capital)		7,64,54,700	764.55	7,64,54,700	764.55
Total		7,64,54,700	764.55	7,64,54,700	764.55

1. Reconciliation of Equity Share Capital outstanding at the beginning and at the end of the reporting year

Particulars	For the year ended 31 March 2024		For the year ended 31 March 2023	
	Number of shares	Amount	Number of shares	Amount

At the beginning of the year	7,64,54,700	764.55	4,68,23,000	468.23
Shares issued against purchase of Assets (BTA)	-	-	2,96,31,700	296.32
Outstanding at the end of the year	7,64,54,700	764.55	7,64,54,700	764.55

The Company have only one class of equity shares having par value of Rs.10 per share.

2. Details of equity shares held by shares holder holding more than 5% of the aggregate shares of the company

Particulars	As at 31 March 2024		As at 31 March 2023		In Rs. million unless otherwise stated
	Number of shares	Amount	Number of shares	Amount	
Sukhbir Singh & Co. through its partners (include shares held by nominee shareholders)	7,64,54,700.00	764.55	7,64,54,700.00	764.55	
			-	-	
Total	7,64,54,700.00	764.55	7,64,54,700.00	764.55	

3. Disclosure of shareholding of promoters as follows

1) Details of equity shares held by promoters

Particulars	As at 31 March 2024		As at 31 March 2023		% change in shareholding during the year
	% of total Shares of the Company	Number of shares	% of total Shares of the Company	Number of shares	
M/s Sukhbir Singh & Co. through its partners (Sukhbir Singh & Jasbir Singh)	7,64,54,694	100.00	7,64,54,694	100.00	-
Jasbir Singh (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Sukhbir Singh (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Laxit Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Jatin Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Sachin Kumar (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Gobind Awla (Nominee on behalf of M/s Sukhbir Singh & Co.)	1	0.00	1	0.00	-
Total	7,64,54,700	100.00	7,64,54,700	100.00	-

Terms/right attached to equity shares

The Company have only one class of equity shares having par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. If declared, the Company will pay dividends in Indian rupees.

In the event of liquidation of Company, the holders of equity shares of such Company will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders of the Company.

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	1,206.31	1,156.25	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,004.72	907.11	
Adjustments for decrease (increase) in inventories	-5,350.95	-4,353.31	
Adjustments for decrease (increase) in trade receivables, current	-696.28	500.55	
Adjustments for decrease (increase) in other current assets	-8.51	-5.5	
Adjustments for decrease (increase) in other non-current assets	-469.67	-663.97	
Adjustments for other financial assets, current	-4.46	2,154.76	
Adjustments for increase (decrease) in trade payables, current	4,639.56	953.52	
Adjustments for increase (decrease) in other non-current liabilities	294.88	-11.17	
Adjustments for depreciation and amortisation expense	212.58	225.73	
Adjustments for provisions, current	38.09	75.61	
Adjustments for provisions, non-current	7.53	7.13	
Adjustments for other financial liabilities, current	-67.46	52.88	
Total adjustments for reconcile profit (loss)	-399.97	-156.66	
Net cash flows from (used in) operations	806.34	999.59	
Income taxes paid (refund)	253.66	24.09	
Net cash flows from (used in) operating activities	552.68	975.5	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	152.12	345.67	
Other inflows (outflows) of cash	-141.57	-37.14	
Net cash flows from (used in) investing activities	-293.69	-382.81	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	785.26	206.51	
Repayments of borrowings	1,004.72	907.11	
Other inflows (outflows) of cash	-17.81	-14	
Net cash flows from (used in) financing activities	-237.27	-714.6	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	21.72	-121.91	
Net increase (decrease) in cash and cash equivalents	21.72	-121.91	
Cash and cash equivalents cash flow statement at end of period	49.81	28.09	150

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (45) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (46) [See below]

Textual information (45)

Disclosure of significant accounting policies [Text Block]

Notes to
Financial
Statements
for the
year ended
31 March
2024

1 i) Corporate Information

The Company SAEL Agri Commodities Limited was incorporated on 18th October 2021 under the Companies Act, 2013. The Company is domiciled in India with its registered office situated at Faridkot Road, Guruharsahai, Distt. Ferozepur, Punjab. The Company is primarily involved into Agri Business (Milling Manufacturing & Solvent Extraction) - The company has rice mills in the state of Uttar Pradesh (UP) and Punjab and the main product is different varieties of Rice.

The Financial Statements were presented and signed by the Board in the meeting held on 10th May 2024.

ii) Amended Accounting Standards (Ind AS) and interpretations effective during the year

Ind AS 01 - Presentation of Financial Statements

Ind AS -1 requires a Company to disclose its significant Accounting Policies. As per the amendment the term "significant accounting policy" shall be read as "Material accounting policy information". After the amendment the Financial Statements of the Company will be disclosing all material accounting policy information instead of significant accounting policy.

Ind AS 08 - Accounting Policies, Change in accounting estimates and errors

The amendment defines accounting estimate as "monetary amounts in Financial Statements that are subject to measurement uncertainty". The suitable effect of the amendment has been incorporated while preparation of Financial Statements.

Ind AS 12 - Income Taxes

The amendment requires the Companies to recognise the deferred tax liabilities/ deferred tax assets for taxable temporary differences in cases where the initial recognition of the asset or liabilities results in equal taxable

and deductible temporary differences. The exemption is made only when the difference is unequal. The amendment did not have any material impact on financial statements of the Company.

2 Material Accounting Policies Information

2.01 Basis of preparation

The Financial Statement ('Financial Statements') have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 read with Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time), Companies (Indian Accounting Standards) (Amendment) Rules, 2016, Companies (Indian Accounting Standards) (Amendment) Rules, 2023 and the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy is thereto in use. Refer 1 (ii) above for certain amendments to the standards which have become effective for annual periods beginning on or after 1 April 2023. The financial statements are presented in INR and all values are rounded to the nearest million with two decimals except where otherwise indicated.

Historical cost convention

The financial statements have been prepared on the historical cost basis, except for the following assets and liabilities which have been measured at fair value:

- Certain financial assets and liabilities (including derivatives instruments) at fair value, if any.

2.02 Use of estimates

The preparation of financial statement in conformity with Ind AS (read with its amendments) requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

2.03 Foreign currency translation

Transactions in foreign currencies are initially recorded by the Company at its functional currency spot rates at the date the transaction first qualifies for recognition. All monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at

the exchange rate when the fair value was determined. Non-monetary assets and liabilities if any that are measured based on historical cost in a foreign

currency are translated at the exchange rate at the date of the transaction. All exchange differences, except those relating to long-term monetary foreign currency items, are dealt with in the Statement of Profit and Loss.

2.04 Revenue

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 Company is entitled in exchange for those goods or services. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is received. The Company derives the revenue primarily from two segments-

i) Agri division

ii) Power division

Agri segment of the Company principally generates revenue from sale of goods (Rice and by products - Oil extraction) and power segment generates revenue by supplying power units to the Government under the agreement entered.

a) Sale of goods

Revenue from sale of goods is recognised when control of the products being sold is transferred to the customers and when there are no longer any unfulfilled performance obligations. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

b) Sale of electricity

Revenue from supply of power is recognised net of any cash rebate and consumption when the power is supplied and units of electricity are delivered as it best depicts the value of the customer and complete satisfaction of performance obligation.

Revenue from sale of power is recognized when persuasive evidence of an arrangement exists, the fee is fixed or determinable, energy kilowatts are supplied and collectability is reasonably assured. Revenue is based on the energy kilowatts actually supplied to customers multiplied by the rate per kilo-watt hour agreed to in the respective power purchase agreement (PPAs). The energy kilowatts supplied by the company are validated by the customer prior to billing and recognition of revenue.

c) Sale of services

Revenue from services is recognized when the control in services is transferred as per the terms of the agreement with customer i.e. as and when services are rendered. The Company generates service income by performing job work for the government by milling the paddy provided at defined rates as per the entered agreement. Also the Company generates revenue by leasing out the part of Plant & Machinery of the Company.

Revenue received before the services delivered is recognised as an advances from customers.

d) Interest income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of the financial liability. When calculating the effective interest rate, the Restricted Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the Special Purpose Combined Statement of Profit and Loss.

2.05 Borrowing costs

Borrowing costs directly attributable to the acquisitions, construction or production of a qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

2.06 Property, plant and equipment

Property, plant and equipments are carried at cost less accumulated depreciation. The cost of items of the property, plant and equipment comprises its purchase price net of any trade discount and rebate, any import duties and other taxes (other than those subsequently recoverable from tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying property, plant and equipment upto the date the asset is ready for its intended use.

Whenever significant parts of the property, plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in statement of Profit and Loss as incurred.

Depreciation on assets provided as follows:-

Asset category	Estimated useful life	For Biomass plant	For Agro Division
Buildings	Estimated useful life (in years)	30	30

Plant and Equipments	15-25	8-30
Furniture and fittings	10	10
Office equipments	5-10	5-10
Computer equipments	3	3
Vehicles	8 - 10	8 - 10

Method of depreciation

-

Depreciation is provided on Written Down Value (WDV) for all units of the company

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

2.07 Impairment of non-financial assets

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level. All individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's (or cash-generating unit's) carrying amount exceeds its recoverable amount, which is the higher of fair value less costs of disposal and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable discount rate in order to calculate the present value of those cash flows. The date used for impairment testing procedures are directly linked to the Company's latest approved budget, adjusted as necessary to exclude the effects of future

reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect current market assessments of the time value of money and asset-specific risk factors.

Impairment losses are charged in the Statement of Profit and Loss. Further, impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount. The reversal is limited so that the carrying of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior period. Such reversal is recognised in the Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as an increase in revaluation.

2.08 Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument, and, except for trade receivables which do not contain a significant financing component, these are measured initially at:

- | | |
|----|------------------------------------------------------------------------------------------------------------------|
| a) | fair value, in case of financial instruments subsequently carried at fair value through Profit and Loss (FVTPL); |
| b) | fair value adjusted for transaction costs, in case of all other financial instruments. |

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when the underlying obligation specified in the contract is discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Different criteria to determine impairment are applied for each category of financial assets, which are described below.

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

Financial assets at amortised cost

Financial assets at
fair value through

other
comprehensive
income (FVOCI)

Financial assets,
derivatives and
equity instruments
at FVTPL

(1) Financial assets at amortised cost

Classification and subsequent measurement of financial assets

Financial Assets

The financial assets is measured at the amortised cost if both the following conditions are met:

(a)

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

(b)

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.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. 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 in finance income in the Profit and Loss. When the financial asset is derecognised or impaired, the gain or loss is recognised in the statement of Profit and Loss.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss for financial assets carried at amortised cost.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive. When estimating the cash flows, the Company is required to consider :

?

All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets.

?

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

Trade receivables

The Company applies simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of receivables.

Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, life time impairment loss is provided otherwise provides for 12 month expected credit losses.

Classification and subsequent measurement of financial liabilities

Financial liabilities are measured subsequently at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss.

Derivative financial instruments

The Company uses derivative financial instruments, such as forward currency contracts and interest rate swaps to hedge its foreign currency and interest rate risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. Any gains or losses from changes in the fair value of derivatives are taken directly to statement of profit and loss.

Compound financial instruments

Compound financial instruments are separated into liability and equity components based on the terms of contract. On the issuance of compound financial instruments, the fair value of liability component is determined using a market rate for an equivalent instrument. This amount is classified as

a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption. The equity component is classified under other equity.

(2) Financial assets at fair value through other comprehensive income (FVOCI)

Financial assets at fair value through other comprehensive income (FVOCI). Financial assets that meet the following conditions are measured initially as well as at the end of each reporting date at fair value, recognised in other comprehensive income (OCI).

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The contractual terms of the asset give rise on specified dates to cash flows that represent solely payment of principal and interest.

(3) Financial assets at fair value through Profit and Loss (FVTPL)

Financial assets at fair value through profit or loss (FVTPL). Financial assets that do not meet the amortised cost criteria or FVOCI criteria are measured at FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

(4)

Financial Liability

The Company's financial liabilities include borrowings, trade and other payables and derivative financial instruments.

Financial liabilities are measured subsequently at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in Profit and Loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.09 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ noncurrent classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle

- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting year, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting year, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle

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

2.10 Income taxes

Tax expense comprises current and deferred tax. Tax expense is recognised in profit or loss except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable on the taxable income for the year. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if certain criteria is met. Current Income tax related to items recognised in other comprehensive income or directly in equity is recognised in other comprehensive income or in equity as the case may be.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and tax base i.e. amounts used for taxation purposes.

A deferred tax asset is recognised for unused tax losses, unabsorbed depreciation, deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. A deferred tax liability is recognised in respect of taxable temporary differences.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets and they relate to income taxes levied by the same tax authority on the same taxable entity or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax

assets and liabilities will be realized simultaneously.
Deferred tax relating to items recognised outside the statement of profit and

loss is recognised outside the statement of profit and loss either in comprehensive income or in equity. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

2.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing within 90 days from the date of acquisition. Cash and cash equivalent are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

2.12 Provisions, contingent assets and contingent liabilities

Provisions are recognized only when there is a present obligation, as a result of past events, and measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligations as a whole.

Any reimbursement that the entities forming part of Company is virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligations is not probable. Such situations are disclosed as contingent liabilities unless the outflow of resource is remote.

Contingent liabilities are disclosed by way of note unless the possibility of outflow is remote. Contingent assets are neither recognized nor disclosed. However, when realization of income is virtually certain, related asset is recognized.

2.13 Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including nonmonetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are classified as short-term employee benefits. These benefits include salaries and wages, short-term bonus, pension, incentives etc. These are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Post-employment benefits plans

The Company provides post-employment benefits through various defined contribution and defined benefit plans.

Defined contribution plans

The Company pays fixed contribution into independent entities in relation to several state plans and insurances for individual employees. The Company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that related employee services are received.

Defined benefit plans

Under the Company's defined benefit plans, the amount of benefit that an employee will receive on retirement is defined by reference to the employee's length of service and final salary. The legal obligation for any benefits remains with the entities forming part of company, even if plan assets for funding the defined benefit plan have been set aside. Plan assets may include assets specifically designated to a long-term benefit fund as well as qualifying insurance policies.

The liability recognised in the balance sheet for defined benefit plans is the present value of the defined benefit obligation (DBO) at the reporting date less the fair value of plan assets.

Management estimates the DBO annually with the assistance of independent actuaries. Actuarial gains/losses resulting from re-measurements of the liability/asset are included in other comprehensive income.

Service cost of the Company's defined benefit plan is included in employee benefits expense. Employee contributions, all of which are independent of the number of years of service, are treated as a reduction of service cost. Net interest expense on the net defined benefit liability is included in Profit and Loss. Gains and losses resulting from re-measurements of the net defined benefit liability are included in other comprehensive income.

2.14 Valuation of Inventories

Inventory Raw materials, stores and spares and packing materials
Raw materials, stores and spares and packing materials are valued at lower of cost and net realizable value. However, these items are considered to be realizable at cost if the finished products, in which they will be used, are expected to be sold at or above cost. The cost is calculated on weighted average cost method and it comprises all costs incurred in bringing the inventories to their present location and condition and includes, where applicable, appropriate overheads based on normal level of activity. Obsolete, slow moving and defective inventories are identified at the time of physical verification and wherever necessary a provision is made.

Finished goods and by products
Finished goods are valued at lower of cost and net realisable value. Cost of

inventories of finished goods includes cost of raw materials, direct and indirect overheads which are incurred to bring the inventories to their present location and condition.

By-products are valued at net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale

2.15 Significant management judgement in applying accounting policies

When preparing the financial statement, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Income tax and deferred tax assets

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

Impairment of non-financial assets

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Revenue recognition

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

2.16 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

2.17 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker ('CODM') [Chairperson and Chief Financial Officer].

Identification of segments

In accordance with Ind AS 108 Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's CODM to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components. Results of the operating segments are reviewed regularly by the CODM [Managing Director, which has been identified as the CODM], to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available.

Allocation of common costs

Common allocable costs are allocated to each segment accordingly to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The Company is not required to prepare its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

2.18 Amendment to Accounting Standards (Ind AS) issued but not yet effective

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. There are no such recently issued standards or amendments to the existing standards for which the impact on the Financial Statements is required to be disclosed.

Textual information (46)

Description of accounting policy for recognition of revenue [Text Block]

Revenue recognition

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (49) [See below]	

Textual information (47)**Statement of Ind AS compliance [Text Block]**

ii) Amended Accounting Standards (Ind AS) and interpretations effective during the year

Ind AS 01 - Presentation of Financial Statements

Ind AS -1 requires a Company to disclose its significant Accounting Policies. As per the amendment the term "significant accounting policy" shall be read as "Material accounting policy information". After the amendment the Financial Statements of the Company will be disclosing all material accounting policy information instead of significant accounting policy.

Ind AS 08 - Accounting Policies, Change in accounting estimates and errors

The amendment defines accounting estimate as "monetary amounts in Financial Statements that are subject to measurement uncertainty". The suitable effect of the amendment has been incorporated while preparation of Financial Statements.

Ind AS 12 - Income Taxes

The amendment requires the Companies to recognise the deferred tax liabilities/ deferred tax assets for taxable temporary differences in cases where the initial recognition of the asset or liabilities results in equal taxable and deductible temporary differences. The exemption is made only when the difference is unequal. The amendment did not have any material impact on financial statements of the Company.

Textual information (48)

Statement of Ind AS compliance [Text Block]

ii) Amended Accounting Standards (Ind AS) and interpretations effective during the year

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Textual information (49)

Disclosure of significant accounting policies [Text Block]

Notes to
Financial
Statements
for the
year ended
31 March
2024

1 i) Corporate Information

The Company SAEL Agri Commodities Limited was incorporated on 18th October 2021 under the Companies Act, 2013. The Company is domiciled in India with its registered office situated at Faridkot Road, Guruharsahai, Distt. Ferozepur, Punjab. The Company is primarily involved into Agri Business (Milling Manufacturing & Solvent Extraction) - The company has rice mills in the state of Uttar Pradesh (UP) and Punjab and the main product is different varieties of Rice.

The Financial Statements were presented and signed by the Board in the meeting held on 10th May 2024.

ii) Amended Accounting Standards (Ind AS) and interpretations effective during the year

Ind AS 01 - Presentation of Financial Statements

Ind AS -1 requires a Company to disclose its significant Accounting Policies. As per the amendment the term "significant accounting policy" shall be read as "Material accounting policy information". After the amendment the Financial Statements of the Company will be disclosing all material accounting policy information instead of significant accounting policy.

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and deductible temporary differences. The exemption is made only when the difference is unequal. The amendment did not have any material impact on financial statements of the Company.

2 Material Accounting Policies Information

2.01 Basis of preparation

The Financial Statement ('Financial Statements') have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 read with Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time), Companies (Indian Accounting Standards) (Amendment) Rules, 2016, Companies (Indian Accounting Standards) (Amendment) Rules, 2023 and the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy is thereto in use. Refer 1 (ii) above for certain amendments to the standards which have become effective for annual periods beginning on or after 1 April 2023. The financial statements are presented in INR and all values are rounded to the nearest million with two decimals except where otherwise indicated.

Historical cost convention

The financial statements have been prepared on the historical cost basis, except for the following assets and liabilities which have been measured at fair value:

- Certain financial assets and liabilities (including derivatives instruments) at fair value, if any.

2.02 Use of estimates

The preparation of financial statement in conformity with Ind AS (read with its amendments) requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

2.03 Foreign currency translation

Transactions in foreign currencies are initially recorded by the Company at its functional currency spot rates at the date the transaction first qualifies for recognition. All monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at

the exchange rate when the fair value was determined. Non-monetary assets and liabilities if any that are measured based on historical cost in a foreign

currency are translated at the exchange rate at the date of the transaction. All exchange differences, except those relating to long-term monetary foreign currency items, are dealt with in the Statement of Profit and Loss.

2.04 Revenue

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 Company is entitled in exchange for those goods or services. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is received. The Company derives the revenue primarily from two segments-

i) Agri division

ii) Power division

Agri segment of the Company principally generates revenue from sale of goods (Rice and by products - Oil extraction) and power segment generates revenue by supplying power units to the Government under the agreement entered.

a) Sale of goods

Revenue from sale of goods is recognised when control of the products being sold is transferred to the customers and when there are no longer any unfulfilled performance obligations. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

b) Sale of electricity

Revenue from supply of power is recognised net of any cash rebate and consumption when the power is supplied and units of electricity are delivered as it best depicts the value of the customer and complete satisfaction of performance obligation.

Revenue from sale of power is recognized when persuasive evidence of an arrangement exists, the fee is fixed or determinable, energy kilowatts are supplied and collectability is reasonably assured. Revenue is based on the energy kilowatts actually supplied to customers multiplied by the rate per kilo-watt hour agreed to in the respective power purchase agreement (PPAs). The energy kilowatts supplied by the company are validated by the customer prior to billing and recognition of revenue.

c) Sale of services

Revenue from services is recognized when the control in services is transferred as per the terms of the agreement with customer i.e. as and when services are rendered. The Company generates service income by performing job work for the government by milling the paddy provided at defined rates as per the entered agreement. Also the Company generates revenue by leasing out the part of Plant & Machinery of the Company.

Revenue received before the services delivered is recognised as an advances from customers.

d) Interest income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of the financial liability. When calculating the effective interest rate, the Restricted Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the Special Purpose Combined Statement of Profit and Loss.

2.05 Borrowing costs

Borrowing costs directly attributable to the acquisitions, construction or production of a qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

2.06 Property, plant and equipment

Property, plant and equipments are carried at cost less accumulated depreciation. The cost of items of the property, plant and equipment comprises its purchase price net of any trade discount and rebate, any import duties and other taxes (other than those subsequently recoverable from tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying property, plant and equipment upto the date the asset is ready for its intended use.

Whenever significant parts of the property, plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in statement of Profit and Loss as incurred.

Depreciation on assets provided as follows:-

Asset category	Estimated useful life (in years)	Estimated useful life	
		For Biomass plant	For Agro Division
Buildings	30	30	

Plant and Equipments	15-25	8-30
Furniture and fittings	10	10
Office equipments	5-10	5-10
Computer equipments	3	3
Vehicles	8 - 10	8 - 10

Method of depreciation

-

Depreciation is provided on Written Down Value (WDV) for all units of the company

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

2.07 Impairment of non-financial assets

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level. All individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's (or cash-generating unit's) carrying amount exceeds its recoverable amount, which is the higher of fair value less costs of disposal and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable discount rate in order to calculate the present value of those cash flows. The date used for impairment testing procedures are directly linked to the Company's latest approved budget, adjusted as necessary to exclude the effects of future

reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect current market assessments of the time value of money and asset-specific risk factors.

Impairment losses are charged in the Statement of Profit and Loss. Further, impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount. The reversal is limited so that the carrying of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior period. Such reversal is recognised in the Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as an increase in revaluation.

2.08 Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument, and, except for trade receivables which do not contain a significant financing component, these are measured initially at:

- | | |
|----|------------------------------------------------------------------------------------------------------------------|
| a) | fair value, in case of financial instruments subsequently carried at fair value through Profit and Loss (FVTPL); |
| b) | fair value adjusted for transaction costs, in case of all other financial instruments. |

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when the underlying obligation specified in the contract is discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Different criteria to determine impairment are applied for each category of financial assets, which are described below.

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

Financial assets at amortised cost

Financial assets at
fair value through

other
comprehensive
income (FVOCI)

Financial assets,
derivatives and
equity instruments
at FVTPL

(1) Financial assets at amortised cost

Classification and subsequent measurement of financial assets

Financial Assets

The financial assets is measured at the amortised cost if both the following conditions are met:

(a)

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

(b)

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.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. 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 in finance income in the Profit and Loss. When the financial asset is derecognised or impaired, the gain or loss is recognised in the statement of Profit and Loss.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss for financial assets carried at amortised cost.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive. When estimating the cash flows, the Company is required to consider :

?

All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets.

?

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

Trade receivables

The Company applies simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of receivables.

Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, life time impairment loss is provided otherwise provides for 12 month expected credit losses.

Classification and subsequent measurement of financial liabilities
Financial liabilities are measured subsequently at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss.

Derivative financial instruments

The Company uses derivative financial instruments, such as forward currency contracts and interest rate swaps to hedge its foreign currency and interest rate risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. Any gains or losses from changes in the fair value of derivatives are taken directly to statement of profit and loss.

Compound financial instruments

Compound financial instruments are separated into liability and equity components based on the terms of contract. On the issuance of compound financial instruments, the fair value of liability component is determined using a market rate for an equivalent instrument. This amount is classified as

a financial liability measured at amortised cost (net of transaction costs) until it is extinguished on conversion or redemption. The equity component is classified under other equity.

(2) Financial assets at fair value through other comprehensive income (FVOCI)

Financial assets at fair value through other comprehensive income (FVOCI). Financial assets that meet the following conditions are measured initially as well as at the end of each reporting date at fair value, recognised in other comprehensive income (OCI).

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The contractual terms of the asset give rise on specified dates to cash flows that represent solely payment of principal and interest.

(3) Financial assets at fair value through Profit and Loss (FVTPL)

Financial assets at fair value through profit or loss (FVTPL). Financial assets that do not meet the amortised cost criteria or FVOCI criteria are measured at FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

(4)

Financial Liability

The Company's financial liabilities include borrowings, trade and other payables and derivative financial instruments.

Financial liabilities are measured subsequently at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in Profit and Loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.09 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ noncurrent classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle

- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting year, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting year, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle

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

2.10 Income taxes

Tax expense comprises current and deferred tax. Tax expense is recognised in profit or loss except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable on the taxable income for the year. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if certain criteria is met. Current Income tax related to items recognised in other comprehensive income or directly in equity is recognised in other comprehensive income or in equity as the case may be.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and tax base i.e. amounts used for taxation purposes.

A deferred tax asset is recognised for unused tax losses, unabsorbed depreciation, deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. A deferred tax liability is recognised in respect of taxable temporary differences.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets and they relate to income taxes levied by the same tax authority on the same taxable entity or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax

assets and liabilities will be realized simultaneously.
Deferred tax relating to items recognised outside the statement of profit and

loss is recognised outside the statement of profit and loss either in comprehensive income or in equity. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

2.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing within 90 days from the date of acquisition. Cash and cash equivalent are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

2.12 Provisions, contingent assets and contingent liabilities

Provisions are recognized only when there is a present obligation, as a result of past events, and measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligations as a whole.

Any reimbursement that the entities forming part of Company is virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligations is not probable. Such situations are disclosed as contingent liabilities unless the outflow of resource is remote.

Contingent liabilities are disclosed by way of note unless the possibility of outflow is remote. Contingent assets are neither recognized nor disclosed. However, when realization of income is virtually certain, related asset is recognized.

2.13 Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including nonmonetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are classified as short-term employee benefits. These benefits include salaries and wages, short-term bonus, pension, incentives etc. These are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Post-employment benefits plans

The Company provides post-employment benefits through various defined contribution and defined benefit plans.

Defined contribution plans

The Company pays fixed contribution into independent entities in relation to several state plans and insurances for individual employees. The Company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that related employee services are received.

Defined benefit plans

Under the Company's defined benefit plans, the amount of benefit that an employee will receive on retirement is defined by reference to the employee's length of service and final salary. The legal obligation for any benefits remains with the entities forming part of company, even if plan assets for funding the defined benefit plan have been set aside. Plan assets may include assets specifically designated to a long-term benefit fund as well as qualifying insurance policies.

The liability recognised in the balance sheet for defined benefit plans is the present value of the defined benefit obligation (DBO) at the reporting date less the fair value of plan assets.

Management estimates the DBO annually with the assistance of independent actuaries. Actuarial gains/losses resulting from re-measurements of the liability/asset are included in other comprehensive income.

Service cost of the Company's defined benefit plan is included in employee benefits expense. Employee contributions, all of which are independent of the number of years of service, are treated as a reduction of service cost. Net interest expense on the net defined benefit liability is included in Profit and Loss. Gains and losses resulting from re-measurements of the net defined benefit liability are included in other comprehensive income.

2.14 Valuation of Inventories

Inventory Raw materials, stores and spares and packing materials
Raw materials, stores and spares and packing materials are valued at lower of cost and net realizable value. However, these items are considered to be realizable at cost if the finished products, in which they will be used, are expected to be sold at or above cost. The cost is calculated on weighted average cost method and it comprises all costs incurred in bringing the inventories to their present location and condition and includes, where applicable, appropriate overheads based on normal level of activity. Obsolete, slow moving and defective inventories are identified at the time of physical verification and wherever necessary a provision is made.

Finished goods and by products
Finished goods are valued at lower of cost and net realisable value. Cost of

inventories of finished goods includes cost of raw materials, direct and indirect overheads which are incurred to bring the inventories to their present location and condition.

By-products are valued at net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale

2.15 Significant management judgement in applying accounting policies

When preparing the financial statement, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Income tax and deferred tax assets

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

Impairment of non-financial assets

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Revenue recognition

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

2.16 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

2.17 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker ('CODM') [Chairperson and Chief Financial Officer].

Identification of segments

In accordance with Ind AS 108 Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's CODM to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components. Results of the operating segments are reviewed regularly by the CODM [Managing Director, which has been identified as the CODM], to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available.

Allocation of common costs

Common allocable costs are allocated to each segment accordingly to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The Company is not required to prepare its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company.

2.18 Amendment to Accounting Standards (Ind AS) issued but not yet effective

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. There are no such recently issued standards or amendments to the existing standards for which the impact on the Financial Statements is required to be disclosed.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	0	0	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	30	30	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10	10	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3	3
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(11)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	0	0
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	159.95	305.89		159.95
Acquisitions through business combinations, property, plant and equipment	0	2,161.29		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-212.69	-225.11		
Total Depreciation property plant and equipment	-212.69	-225.11		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.91	0.52		19
Total disposals and retirements, property, plant and equipment	7.91	0.52		19
Total increase (decrease) in property, plant and equipment	-60.65	2,241.55		140.95
Property, plant and equipment at end of period	2,180.9	2,241.55	0	2,607.58

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	305.89			
Acquisitions through business combinations, property, plant and equipment	2,161.29			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			212.69	225.11
Total Depreciation property plant and equipment			212.69	225.11
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.55		11.09	0.03
Total disposals and retirements, property, plant and equipment	0.55		11.09	0.03
Total increase (decrease) in property, plant and equipment	2,466.63		201.6	225.08
Property, plant and equipment at end of period	2,466.63	0	426.68	225.08

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		35.51	84.29	
Acquisitions through business combinations, property, plant and equipment		0	1,231.53	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		35.51	1,315.82	
Property, plant and equipment at end of period	0	1,351.33	1,315.82	0

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	35.51	84.29		
Acquisitions through business combinations, property, plant and equipment	0	1,231.53		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	35.51	1,315.82		0
Property, plant and equipment at end of period	1,351.33	1,315.82	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			35.51	84.29
Acquisitions through business combinations, property, plant and equipment			0	1,231.53
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		35.51	1,315.82
Property, plant and equipment at end of period	0	0	1,351.33	1,315.82

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		35.51	84.29	
Acquisitions through business combinations, property, plant and equipment		0	1,231.53	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		35.51	1,315.82	
Property, plant and equipment at end of period	0	1,351.33	1,315.82	0

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15.42
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-27.08
Total Depreciation property plant and equipment	0	0		-27.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-11.66
Property, plant and equipment at end of period	0	0	0	181.68

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	37.36		15.42	37.36
Acquisitions through business combinations, property, plant and equipment	195.02		0	195.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-39.04			
Total Depreciation property plant and equipment	-39.04			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	193.34		15.42	232.38
Property, plant and equipment at end of period	193.34	0	247.8	232.38

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		27.08	39.04	
Total Depreciation property plant and equipment		27.08	39.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		27.08	39.04	
Property, plant and equipment at end of period	0	66.12	39.04	0

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.42	37.36		15.42
Acquisitions through business combinations, property, plant and equipment	0	195.02		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-27.08	-39.04		
Total Depreciation property plant and equipment	-27.08	-39.04		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-11.66	193.34		15.42
Property, plant and equipment at end of period	181.68	193.34	0	247.8

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	37.36			
Acquisitions through business combinations, property, plant and equipment	195.02			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			27.08	39.04
Total Depreciation property plant and equipment			27.08	39.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	232.38		27.08	39.04
Property, plant and equipment at end of period	232.38	0	66.12	39.04

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Factory building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.42	37.36	
Acquisitions through business combinations, property, plant and equipment		0	195.02	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-27.08	-39.04	
Total Depreciation property plant and equipment		-27.08	-39.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-11.66	193.34	
Property, plant and equipment at end of period	0	181.68	193.34	0

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.42	37.36		
Acquisitions through business combinations, property, plant and equipment	0	195.02		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				27.08
Total Depreciation property plant and equipment				27.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15.42	232.38		27.08
Property, plant and equipment at end of period	247.8	232.38	0	66.12

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			15.42	37.36
Acquisitions through business combinations, property, plant and equipment			0	195.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	39.04		-27.08	-39.04
Total Depreciation property plant and equipment	39.04		-27.08	-39.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	39.04		-11.66	193.34
Property, plant and equipment at end of period	39.04	0	181.68	193.34

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.42	37.36	
Acquisitions through business combinations, property, plant and equipment		0	195.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.42	232.38	
Property, plant and equipment at end of period	0	247.8	232.38	0

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				72.64
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	27.08	39.04		-119.17
Total Depreciation property plant and equipment	27.08	39.04		-119.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.41
Total disposals and retirements, property, plant and equipment	0	0		0.41
Total increase (decrease) in property, plant and equipment	27.08	39.04		-46.94
Property, plant and equipment at end of period	66.12	39.04	0	495.36

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	79.9		72.64	79.9
Acquisitions through business combinations, property, plant and equipment	594.4		0	594.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-131.48			
Total Depreciation property plant and equipment	-131.48			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.52		8.07	0.55
Total disposals and retirements, property, plant and equipment	0.52		8.07	0.55
Total increase (decrease) in property, plant and equipment	542.3		64.57	673.75
Property, plant and equipment at end of period	542.3	0	738.32	673.75

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		119.17	131.48	
Total Depreciation property plant and equipment		119.17	131.48	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7.66	0.03	
Total disposals and retirements, property, plant and equipment		7.66	0.03	
Total increase (decrease) in property, plant and equipment		111.51	131.45	
Property, plant and equipment at end of period	0	242.96	131.45	0

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	72.64	79.9		72.64
Acquisitions through business combinations, property, plant and equipment	0	594.4		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-119.17	-131.48		
Total Depreciation property plant and equipment	-119.17	-131.48		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.41	0.52		8.07
Total disposals and retirements, property, plant and equipment	0.41	0.52		8.07
Total increase (decrease) in property, plant and equipment	-46.94	542.3		64.57
Property, plant and equipment at end of period	495.36	542.3	0	738.32

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	79.9			
Acquisitions through business combinations, property, plant and equipment	594.4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			119.17	131.48
Total Depreciation property plant and equipment			119.17	131.48
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.55		7.66	0.03
Total disposals and retirements, property, plant and equipment	0.55		7.66	0.03
Total increase (decrease) in property, plant and equipment	673.75		111.51	131.45
Property, plant and equipment at end of period	673.75	0	242.96	131.45

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Factory equipments [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		72.64	79.9	
Acquisitions through business combinations, property, plant and equipment		0	594.4	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-119.17	-131.48	
Total Depreciation property plant and equipment		-119.17	-131.48	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.41	0.52	
Total disposals and retirements, property, plant and equipment		0.41	0.52	
Total increase (decrease) in property, plant and equipment		-46.94	542.3	
Property, plant and equipment at end of period	0	495.36	542.3	0

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	72.64	79.9		
Acquisitions through business combinations, property, plant and equipment	0	594.4		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				119.17
Total Depreciation property plant and equipment				119.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8.07	0.55		7.66
Total disposals and retirements, property, plant and equipment	8.07	0.55		7.66
Total increase (decrease) in property, plant and equipment	64.57	673.75		111.51
Property, plant and equipment at end of period	738.32	673.75	0	242.96

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			72.64	79.9
Acquisitions through business combinations, property, plant and equipment			0	594.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	131.48		-119.17	-131.48
Total Depreciation property plant and equipment	131.48		-119.17	-131.48
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.03		0.41	0.52
Total disposals and retirements, property, plant and equipment	0.03		0.41	0.52
Total increase (decrease) in property, plant and equipment	131.45		-46.94	542.3
Property, plant and equipment at end of period	131.45	0	495.36	542.3

Disclosure of detailed information about property, plant and equipment [Table]

..(24)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		72.64	79.9	
Acquisitions through business combinations, property, plant and equipment		0	594.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		8.07	0.55	
Total disposals and retirements, property, plant and equipment		8.07	0.55	
Total increase (decrease) in property, plant and equipment		64.57	673.75	
Property, plant and equipment at end of period	0	738.32	673.75	0

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			Furniture and fixtures [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4.34
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	119.17	131.48		-15.07
Total Depreciation property plant and equipment	119.17	131.48		-15.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.66	0.03		0
Total disposals and retirements, property, plant and equipment	7.66	0.03		0
Total increase (decrease) in property, plant and equipment	111.51	131.45		-10.73
Property, plant and equipment at end of period	242.96	131.45	0	31.98

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36.72		4.34	36.72
Acquisitions through business combinations, property, plant and equipment	15.84		0	15.84
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9.85			
Total Depreciation property plant and equipment	-9.85			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	42.71		4.34	52.56
Property, plant and equipment at end of period	42.71	0	56.9	52.56

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		15.07	9.85	
Total Depreciation property plant and equipment		15.07	9.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.07	9.85	
Property, plant and equipment at end of period	0	24.92	9.85	0

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.34	36.72		4.34
Acquisitions through business combinations, property, plant and equipment	0	15.84		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.07	-9.85		
Total Depreciation property plant and equipment	-15.07	-9.85		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-10.73	42.71		4.34
Property, plant and equipment at end of period	31.98	42.71	0	56.9

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36.72			
Acquisitions through business combinations, property, plant and equipment	15.84			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15.07	9.85
Total Depreciation property plant and equipment			15.07	9.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	52.56		15.07	9.85
Property, plant and equipment at end of period	52.56	0	24.92	9.85

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		24.69	56.67	
Acquisitions through business combinations, property, plant and equipment		0	26.22	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25.92	-12.91	
Total Depreciation property plant and equipment		-25.92	-12.91	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7.5	0	
Total disposals and retirements, property, plant and equipment		7.5	0	
Total increase (decrease) in property, plant and equipment		-8.73	69.98	
Property, plant and equipment at end of period	0	61.25	69.98	0

Disclosure of detailed information about property, plant and equipment [Table]

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.69	56.67		
Acquisitions through business combinations, property, plant and equipment	0	26.22		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25.92
Total Depreciation property plant and equipment				25.92
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.93	0		3.43
Total disposals and retirements, property, plant and equipment	10.93	0		3.43
Total increase (decrease) in property, plant and equipment	13.76	82.89		22.49
Property, plant and equipment at end of period	96.65	82.89	0	35.4

Disclosure of detailed information about property, plant and equipment [Table]

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			24.69	56.67
Acquisitions through business combinations, property, plant and equipment			0	26.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.91		-25.92	-12.91
Total Depreciation property plant and equipment	12.91		-25.92	-12.91
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		7.5	0
Total disposals and retirements, property, plant and equipment	0		7.5	0
Total increase (decrease) in property, plant and equipment	12.91		-8.73	69.98
Property, plant and equipment at end of period	12.91	0	61.25	69.98

Disclosure of detailed information about property, plant and equipment [Table]

..(33)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		24.69	56.67	
Acquisitions through business combinations, property, plant and equipment		0	26.22	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.93	0	
Total disposals and retirements, property, plant and equipment		10.93	0	
Total increase (decrease) in property, plant and equipment		13.76	82.89	
Property, plant and equipment at end of period	0	96.65	82.89	0

Disclosure of detailed information about property, plant and equipment [Table]

..(34)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				24.69
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25.92	12.91		-25.92
Total Depreciation property plant and equipment	25.92	12.91		-25.92
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.43	0		7.5
Total disposals and retirements, property, plant and equipment	3.43	0		7.5
Total increase (decrease) in property, plant and equipment	22.49	12.91		-8.73
Property, plant and equipment at end of period	35.4	12.91	0	61.25

Disclosure of detailed information about property, plant and equipment [Table]

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56.67		24.69	56.67
Acquisitions through business combinations, property, plant and equipment	26.22		0	26.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.91			
Total Depreciation property plant and equipment	-12.91			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		10.93	0
Total disposals and retirements, property, plant and equipment	0		10.93	0
Total increase (decrease) in property, plant and equipment	69.98		13.76	82.89
Property, plant and equipment at end of period	69.98	0	96.65	82.89

Disclosure of detailed information about property, plant and equipment [Table]

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		25.92	12.91	
Total Depreciation property plant and equipment		25.92	12.91	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.43	0	
Total disposals and retirements, property, plant and equipment		3.43	0	
Total increase (decrease) in property, plant and equipment		22.49	12.91	
Property, plant and equipment at end of period	0	35.4	12.91	0

Disclosure of detailed information about property, plant and equipment [Table]

..(37)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.69	56.67		24.69
Acquisitions through business combinations, property, plant and equipment	0	26.22		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25.92	-12.91		
Total Depreciation property plant and equipment	-25.92	-12.91		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.5	0		10.93
Total disposals and retirements, property, plant and equipment	7.5	0		10.93
Total increase (decrease) in property, plant and equipment	-8.73	69.98		13.76
Property, plant and equipment at end of period	61.25	69.98	0	96.65

Disclosure of detailed information about property, plant and equipment [Table]

..(38)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56.67			
Acquisitions through business combinations, property, plant and equipment	26.22			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			25.92	12.91
Total Depreciation property plant and equipment			25.92	12.91
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		3.43	0
Total disposals and retirements, property, plant and equipment	0		3.43	0
Total increase (decrease) in property, plant and equipment	82.89		22.49	12.91
Property, plant and equipment at end of period	82.89	0	35.4	12.91

Disclosure of detailed information about property, plant and equipment [Table]

..(39)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.18	5.85	
Acquisitions through business combinations, property, plant and equipment		0	12.42	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6.65	-9	
Total Depreciation property plant and equipment		-6.65	-9	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1.47	9.27	
Property, plant and equipment at end of period	0	7.8	9.27	0

Disclosure of detailed information about property, plant and equipment [Table]

..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.18	5.85		
Acquisitions through business combinations, property, plant and equipment	0	12.42		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6.65
Total Depreciation property plant and equipment				6.65
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	5.18	18.27		6.65
Property, plant and equipment at end of period	23.45	18.27	0	15.65

Disclosure of detailed information about property, plant and equipment [Table]

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			5.18	5.85
Acquisitions through business combinations, property, plant and equipment			0	12.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	9		-6.65	-9
Total Depreciation property plant and equipment	9		-6.65	-9
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	9		-1.47	9.27
Property, plant and equipment at end of period	9	0	7.8	9.27

Disclosure of detailed information about property, plant and equipment [Table]

..(42)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.18	5.85	
Acquisitions through business combinations, property, plant and equipment		0	12.42	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		5.18	18.27	
Property, plant and equipment at end of period	0	23.45	18.27	0

Disclosure of detailed information about property, plant and equipment [Table]

..(43)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2.17
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6.65	9		-3.51
Total Depreciation property plant and equipment	6.65	9		-3.51
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6.65	9		-1.34
Property, plant and equipment at end of period	15.65	9	0	4.61

Disclosure of detailed information about property, plant and equipment [Table]

..(44)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.1		2.17	5.1
Acquisitions through business combinations, property, plant and equipment	8.43		0	8.43
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.58			
Total Depreciation property plant and equipment	-7.58			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	5.95		2.17	13.53
Property, plant and equipment at end of period	5.95	0	15.7	13.53

Disclosure of detailed information about property, plant and equipment [Table]

..(45)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3.51	7.58	
Total Depreciation property plant and equipment		3.51	7.58	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		3.51	7.58	
Property, plant and equipment at end of period	0	11.09	7.58	0

Disclosure of detailed information about property, plant and equipment [Table]

..(46)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.17	5.1		2.17
Acquisitions through business combinations, property, plant and equipment	0	8.43		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.51	-7.58		
Total Depreciation property plant and equipment	-3.51	-7.58		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-1.34	5.95		2.17
Property, plant and equipment at end of period	4.61	5.95	0	15.7

Disclosure of detailed information about property, plant and equipment [Table]

..(47)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.1			
Acquisitions through business combinations, property, plant and equipment	8.43			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.51	7.58
Total Depreciation property plant and equipment			3.51	7.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	13.53		3.51	7.58
Property, plant and equipment at end of period	13.53	0	11.09	7.58

Disclosure of detailed information about property, plant and equipment [Table]

..(48)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	77.43	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15.29	-15.25	
Total Depreciation property plant and equipment		-15.29	-15.25	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-15.29	62.18	
Property, plant and equipment at end of period	0	46.89	62.18	0

Disclosure of detailed information about property, plant and equipment [Table]

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	77.43		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15.29
Total Depreciation property plant and equipment				15.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	77.43		15.29
Property, plant and equipment at end of period	77.43	77.43	0	30.54

Disclosure of detailed information about property, plant and equipment [Table]

..(50)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	77.43
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.25		-15.29	-15.25
Total Depreciation property plant and equipment	15.25		-15.29	-15.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	15.25		-15.29	62.18
Property, plant and equipment at end of period	15.25	0	46.89	62.18

Disclosure of detailed information about property, plant and equipment [Table]

..(51)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	77.43	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	77.43	
Property, plant and equipment at end of period	0	77.43	77.43	0

Disclosure of detailed information about property, plant and equipment [Table]

..(52)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.29	15.25		-15.29
Total Depreciation property plant and equipment	15.29	15.25		-15.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15.29	15.25		-15.29
Property, plant and equipment at end of period	30.54	15.25	0	46.89

Disclosure of detailed information about property, plant and equipment [Table]

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	77.43		0	77.43
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.25			
Total Depreciation property plant and equipment	-15.25			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	62.18		0	77.43
Property, plant and equipment at end of period	62.18	0	77.43	77.43

Disclosure of detailed information about property, plant and equipment [Table]

..(54)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		15.29	15.25	
Total Depreciation property plant and equipment		15.29	15.25	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15.29	15.25	
Property, plant and equipment at end of period	0	30.54	15.25	0

Disclosure of detailed information about property, plant and equipment [Table]

..(55)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use Assets	Right of Use Assets		Right of Use Assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	77.43		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.29	-15.25		
Total Depreciation property plant and equipment	-15.29	-15.25		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-15.29	62.18		0
Property, plant and equipment at end of period	46.89	62.18	0	77.43

Disclosure of detailed information about property, plant and equipment [Table]

..(56)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of Use Assets		Right of Use Assets	Right of Use Assets
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	77.43			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			15.29	15.25
Total Depreciation property plant and equipment			15.29	15.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	77.43		15.29	15.25
Property, plant and equipment at end of period	77.43	0	30.54	15.25

Disclosure of detailed information about property, plant and equipment [Table]

..(57)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

[612100] Notes - Impairment of assets

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	WDV	WDV
Useful lives or depreciation rates, investment property, cost model	NA	NA
Description of investment property where fair value information is unreliable, cost model	NA	NA
Explanation of why fair value cannot be reliably measured for investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Mortgages [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,287.73	3,458.77	4,287.73	3,458.77
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Mortgages [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	31/03/2024	31/03/2023
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	4,287.73	3,458.77
Financial assets, at fair value	0	0

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,662.57	13,323.02	18,662.57	13,323.02
Financial liabilities, at fair value	0	0	0	0

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1		2
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Current investments [Abstract]			
Disclosure of details of current investments [Abstract]			
Details of current investments [Line items]			
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments
Current investments	7.27	9.08	5.18
Basis of valuation of current investments	FVTPL	FVTPL	FVTPL
Name of body corporate in whom investment has been made			SMC
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	12.45	9.08
Market value of quoted current investments	12.45	9.08
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	552.68	975.5
Net cash flows from (used in) operating activities	552.68	975.5
Net cash flows from (used in) investing activities, continuing operations	-293.69	-382.81
Net cash flows from (used in) investing activities	-293.69	-382.81
Net cash flows from (used in) financing activities, continuing operations	-237.27	-714.6
Net cash flows from (used in) financing activities	-237.27	-714.6

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Refer to child member	Refer to child member	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	SUKHBIR SINGH & CO	SUKHBIR SINGH & CO
Permanent account number of shareholder			AAFFS3712G	AAFFS3712G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694	[shares] 7,64,54,694
Percentage of shareholding in company	99.99%	99.99%	99.99%	99.99%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 7,70,00,000	[shares] 7,70,00,000		[shares] 7,70,00,000
Value of shares authorised	770	770		770
Number of shares issued	[shares] 7,64,54,700	[shares] 7,64,54,700		[shares] 7,64,54,700
Value of shares issued	764.547	764.547		764.547
Number of shares subscribed and fully paid	[shares] 7,64,54,700	[shares] 7,64,54,700		[shares] 7,64,54,700
Value of shares subscribed and fully paid	764.547	764.547		764.547
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 7,64,54,700	[shares] 7,64,54,700		[shares] 7,64,54,700
Total value of shares subscribed	764.547	764.547		764.547
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,64,54,700	[shares] 7,64,54,700		[shares] 7,64,54,700
Value of shares called	764.547	764.547		764.547
Value of shares paid-up	764.547	764.547		764.547
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 2,96,31,700		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 2,96,31,700		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 2,96,31,700		[shares] 0
Number of shares outstanding at end of period	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 4,68,23,000	[shares] 7,64,54,700
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	296.317		0
Total aggregate amount of increase in equity share capital during period	0	296.317		0
Total increase (decrease) in share capital	0	296.317		0
Equity share capital at end of period	764.547	764.547	468.23	764.547
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 7,70,00,000	
Value of shares authorised	770	
Number of shares issued	[shares] 7,64,54,700	
Value of shares issued	764.547	
Number of shares subscribed and fully paid	[shares] 7,64,54,700	
Value of shares subscribed and fully paid	764.547	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 7,64,54,700	
Total value of shares subscribed	764.547	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,64,54,700	
Value of shares called	764.547	
Value of shares paid-up	764.547	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 2,96,31,700	
Total aggregate number of shares issued during period	[shares] 2,96,31,700	
Total increase (decrease) in number of shares outstanding	[shares] 2,96,31,700	
Number of shares outstanding at end of period	[shares] 7,64,54,700	[shares] 4,68,23,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	296.317	
Total aggregate amount of increase in equity share capital during period	296.317	
Total increase (decrease) in share capital	296.317	
Equity share capital at end of period	764.547	468.23
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Refer to child member	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,212.81	1,609.02	1,048.55	1,459.13

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	164.26	149.89	164.26	149.89

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	164.26	149.89	164.26	149.89

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,048.55	1,459.13	1,048.55	1,459.13

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,687.25	7,505.79	8,674.8	7,467.74

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	12.45	38.05	8,259.96	7,047.95

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	414.84	419.79	414.84	419.79

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	12.45	38.05	12.45	38.05

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

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (50) [See below]

Textual information (50)

Disclosure of notes on borrowings explanatory [Text Block]

S. No.	Nature of loan	Borrowing from	Name of Bank/ Financial institution	Nature of security	Terms of repayment and interest rate
35	Terms of borrowings				
1	Vehicle loan	Bank	PNB	Vehicle loans are secured against the specific vehicle for which the loan is sanctioned.	Punjab National Bank vehicle loans are of Rs 21.64 million (31 March 2023: 29.13 million) @ 7.00% p.a. to 9.00% p.a. The loans are repayable as per their respective sanctioned terms, ending in March 2030.
2	Vehicle loan	Bank	Axis Bank	Vehicle loans are secured against the specific vehicle for which the loan is sanctioned.	Axis Bank vehicle loans are of Rs 4.21 million (31 March 2023: 6.24 million) @ 7.00% p.a. to 9.00% p.a. The loans are repayable as per their respective sanctioned terms, ending in January 2026.
3	Working capital facility	Bank	Consortium banks	Working capital facility from banks on consortium / basis are secured against entire current assets of the company by hypothecation of present and future stocks of raw material, finished goods, packing material, spare parts on the basis of first pari-passu charge of the respective units with consortium members banks equitable mortgage of specific properties at various units/ locations in the name of directors, family members and personal guarantees of directors and family members.	Working capital loan is of Rs 8259.96 million (31 March, 2023 : 7047.95 million) @ 8.00% p.a. to 10.00% p.a. The loan is repayable on demand.
4	Vehicle loan	Bank	PNB	Hypothecation of Mercedes Benz S Class Model SKD V223 S450 M and personal guarantee of Mr. Jasbir singh and Mr. Sukhbir singh.	Punjab National Bank term loan is of Rs 12.80 million (31 March, 2023 : Rs. 15.80 Million) @ 8.40%. The loan is repayable in 84 monthly instalments

					starting from Jan 2023 and ending in Jan 2030
5	Term Loan Bank	PNB	Charge on entire present & future current assets of the company including stock & book debts arisen out of genuine trade transaction not older more than 90 days except government debts. The entire principal security for the CC(Hypothication of stocks & book & book debts) is to be charged with financing consortium member and is to be shared on Pari-passu basis.		Punjab National Bank term loan is of Rs 64.64 million (31 March, 2023 : Rs. 72.06 million) @ 8.50% p.a. The loan is repayable in 177 monthly instalments starting from Feb 2019 and ending in Nov 2027
6	Term Loan Bank	PNB	First pari-pasu charge on entire current assets of Unit-V with consortium members of Unit-V and Unit first pari pasu charge on the assets of Unit-IV of SAEL Limited with consortium members of Unit V and Unit VI.		Punjab National Bank term loan is of Rs 1360 million (31 March, 2023 : Rs. 1755.65 million) @ 8.60% p.a. The loan is repayable in 54 monthly instalments starting from March 2023 and ending in June September 2027.

Note :- The above working capital facilities & corporate loan have been collaterally secured by M/s SAEL Limited warehousing fixed assets situated at ten different locations in the state of Uttar Pradesh (U.P.) in Unit 4 of M/s SAEL Limited having a book value of Rs. 2061.87 million as on 31 March 2024.

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-63.13	-36.5		-63.13
Deferred tax liabilities	-70.92	-34.39		-70.92
Net deferred tax liability (assets)	-7.79	2.11	0	-7.79
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-7.79	2.11		-7.79
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-7.79	2.11		-7.79
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-2.11	0		-2.11
Total increase (decrease) in deferred tax liability (assets)	-9.9	2.11		-9.9
Deferred tax liability (assets) at end of period	-7.79	2.11	0	-7.79
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-36.5		-63.13	-36.5
Deferred tax liabilities	-34.39		-70.92	-34.39
Net deferred tax liability (assets)	2.11	0	-7.79	2.11
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	2.11		-7.79	2.11
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	2.11		-7.79	2.11
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		-2.11	0
Total increase (decrease) in deferred tax liability (assets)	2.11		-9.9	2.11
Deferred tax liability (assets) at end of period	2.11	0	-7.79	2.11
Description of other temporary differences	Refer to child member		NA	NA

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	281.37	240.33
Total current tax expense (income) and adjustments for current tax of prior periods	281.37	240.33
Total tax expense (income)	281.37	240.33
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	1,206.31	1,156.25
Tax expense (income) at applicable tax rate	281.37	240.33
Total tax expense (income)	281.37	240.33
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	1,206.31	1,156.25

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	10.65	9.54	126.66	38.98
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Payable to Statutory Authorities	Payable to Statutory Authorities	Advance from customers	Advance from customers
Other current liabilities, others	10.65	9.54	126.66	38.98

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	23.94	22.91	1.41	1.25
Provision other employee related liabilities	9.93	8.08	1.18	0.73
Total provisions for employee benefits	33.87	30.99	2.59	1.98
CSR expenditure provision	0	0	0	0
Total provisions	33.87	30.99	2.59	1.98

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	9.87	75.14
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Fixed deposits with banks having maturity beyond 12 months* *Fixed deposits of Rs. 9.87 million (31 March 2023: Rs. 75.14 million) is pledged with banks.	Fixed deposits with banks having maturity beyond 12 months* *Fixed deposits of Rs. 75.14 million (31 March 2022: Rs. Nil million) is pledged with banks.
Other non-current financial assets, others	9.87	75.14

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	19.99	17.65	28.32	95.78
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Others	Others
Other current financial liabilities, others	19.99	17.65	28.32	95.78

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	55.37	44.46
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Capital Advance	Capital Advance
Other non-current assets, others	55.37	44.46

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	23,876.93	18,525.99	6,158.67	4,628.71
Mode of valuation			Weighted Average Cost	Weighted Average Cost

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	17,537.94	13,131.59	0	680.89
Mode of valuation	Weighted Average Cost	Weighted Average Cost	Weighted Average Cost	Weighted Average Cost

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stores and spares [Member]		Other inventories [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	37.89	23.01	142.43	61.79
Mode of valuation	Weighted Cost	Average	Weighted Cost	Average
Nature of other inventories			Refer to child member	Refer to child member

Classification of inventories [Table]

..(4)

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

Classification of inventories [Axis]	Other inventories, others [Member]			
	01/04/2023 to 31/03/2024		01/04/2022 to 31/03/2023	
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories			142.43	61.79
Mode of valuation	Weighted Cost	Average	Weighted Cost	Average
Nature of other inventories			Packing Material	Packing Material

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	43.83	63.98
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	43.83	63.98

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	0.12
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Other receivables	Other receivables
Other current financial assets others	0	0.12

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	72.84	61.24	9.58	10.96
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Deposits with Government Authorities	Deposits with Government Authorities	Prepaid Expenses	Prepaid Expenses
Other current assets, others	72.84	61.24	9.58	10.96

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	461.85	621.06	54.86	54.58
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Loan to related party	Loan to related party	Others	Others
Other current assets, others	461.85	621.06	54.86	54.58

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	1,032.21	424.74
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Advance to Vendors	Advance to Vendors
Other current assets, others	1,032.21	424.74

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,107.08	3,322.23	4,107.08	3,322.23
Allowance for bad and doubtful debts	202.12	75.46	202.12	75.46
Total trade receivables	3,904.96	3,246.77	3,904.96	3,246.77
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	31/03/2024	31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	9.87	75.14
Advances, non-current	0	0
Total other non-current assets	55.37	44.46
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	3.5	0
Other balances with banks	44.41	25.59
Total balance with banks	47.91	25.59
Cash on hand	1.9	2.5
Total cash and cash equivalents	49.81	28.09
Bank balance other than cash and cash equivalents	279.82	73.34
Total cash and bank balances	329.63	101.43
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	30.82	26.24
Total other current financial assets	30.82	26.36
Total other current assets	1,631.34	1,172.58
Total other non-current financial liabilities	43.83	63.98
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	48.31	113.43
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	137.31	48.52

[401200] Notes - Additional disclosures on balance sheet**Details of shareholding pattern of promoters and public [Table]**

..(1)

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]			
	Classification based on nationality or origin [Member]		Indian [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700
Percentage of shares held by Indian	100.00%	100.00%	100.00%	100.00%
Total number of shares	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700	[shares] 7,64,54,700

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of shareholding pattern of promoters and public [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	2716-0000	2716-0000
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	2716-0000	2716-0000
Net worth of company	12,951.97	11,822.6
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	260.6	10,427.79
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (51) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (52) [See below]

Textual information (51)**Disclosure of revenue [Text Block]**

Revenue recognition

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

Textual information (52)

Description of accounting policy for recognition of revenue [Text Block]

Revenue recognition

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

[612400] Notes - Service concession arrangements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Description of nature of benefits provided by plan	GRATUITY	GRATUITY
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	25.36	24.17
Net surplus (deficit) in plan	-25.36	-24.17
Actuarial assumption of discount rates	7.20%	7.30%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	1			1
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		25.36
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	1.19	24.17		1.19
Total increase (decrease) in net defined benefit liability (assets)	1.19	24.17		1.19
Net defined benefit liability (assets) at end of period	25.36	24.17	0	25.36

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	24.17		GRATUITY	GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	24.17		0	0
Total increase (decrease) in net defined benefit liability (assets)	24.17		0	0
Net defined benefit liability (assets) at end of period	24.17	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits [TextBlock]	Textual information (53) [See below]	
Disclosure of defined benefit plans [TextBlock]	Textual information (54) [See below]	
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (53)

Disclosure of employee benefits [Text Block]

42 Employee benefits

Defined contribution

Contributions are made to the recognised provident and family pension fund, cover all eligible employees under applicable Acts. Both the employees and the Company make pre-determined contributions to the provident fund. The contributions are normally based upon a proportion of the employee's salary. The Company has recognized an amount of Rs 1.98 million (31 March 2023: Rs 2.84) towards employer's contribution in provident fund and other funds in the statement of profit and loss.

Defined benefit obligation

Provision for gratuity, payable to eligible employees on retirement/separation, is based upon an actuarial valuation as at the balance sheet date. Major drivers in actuarial assumptions, typically, are years of service and employee compensation. The obligations are actuarially determined using the 'Projected Unit Credit Method' as at the balance sheet date. Gains/ losses on changes in actuarial assumptions are accounted in Other Comprehensive Income as identified by the management of the Company.

Other long term employee benefits

Provision for compensated absences, payable to eligible employees on availment/ retirement/ separation, is based upon an actuarial valuation as at the balance sheet date. Major drivers in actuarial assumptions, typically, are years of service and employee compensation. The obligation are actuarially determined using the 'Projected Unit Credit Method' as at the balance sheet date. Gains/ losses on changes in actuarial assumptions are accounted in Other Comprehensive Income.

In Rs. million
unless otherwise
stated

Particulars	Gratuity	
	31 March 2024	31 March 2023
Reconciliation of liability recognised in the Balance sheet:		
Present value of commitments	25.36	24.17
Fair value of plan assets	-	
Net liability in the balance sheet	25.36	24.17

Movement in net liability recognised in the Balance sheet:

Net liability as at the beginning of the year	24.17	-	
Net Liability transferred through Buswiness Acquisition Agreement		-	20.64
Net amount recognised as expenses in the statement of profit and loss	6.89	6.23	
Contribution paid to the fund			
Benefits paid	-	-	
Acquisition adjustment	-	-	
Acquisition adjustment - with related party			
Remeasurements-actuarial (gains) / losses	(5.70)	(2.70)	
Contribution during the year			
Reclassified to liabilities held for sale	-		
Net liability as at the end of the year	25.36	24.17	
Expenses recognised in the statement of profit and loss			
Current service cost	5.11	4.71	
Past service cost			
Interest cost	1.78	1.52	
Expected return on plan assets	-	-	

Interest income on plan assets	-	-
Expenses charged to the statement of profit and loss	6.89	6.23
Component of defined benefit cost recognised in other comprehensive income	(5.70)	(2.70)
		In Rs. million unless otherwise stated
Particulars	Gratuity	
	31 March 2024	31 March 2023
Reconciliation of defined-benefit commitments:		
Obligations as at the beginning of the year	24.17	-
Obligations acquired through Business Transfer Agreement	-	20.64
Current service cost	5.11	4.71
Past service cost	-	
Interest cost	1.78	1.52
Benefits paid	-	-
Remeasurements- actuarial (gains) / losses	(5.70)	(2.70)
Acquisition adjustment	-	-

Acquisition adjustment	-	-
Obligations as at the end of the year	25.36	24.17

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Breakup of actuarial (gain) / loss

Particulars	31 March 2024	31 March 2023
Actuarial (gain)/loss on arising from change in demographic assumption	-	-
Actuarial (gain)/loss on arising from change in financial assumption	-	-
Actuarial (gain)/loss on arising from experience adjustment	-	-2.70
Actuarial (gain)/loss on return on assets		
Total actuarial (gain)/loss	-	-2.70

The actuarial valuation in respect of commitments and expenses relating to unfunded Gratuity are based on the following assumptions which if changed, would affect the commitment's size, funding requirements and expenses:

(a) Economic assumptions

Particulars	31 March 2024	31 March 2023
Discount rate	7.22%	7.36%
Expected rate of salary increase	8.00%	8.00%

(b) Demographic assumptions

Particulars	31 March 2024	31 March 2023
Retirement age	58 years	58 years
Mortality table	100% of Indian Assured Lives Mortality (IALM) (2012-14)	100% of Indian Assured Lives Mortality (IALM) (2012-14)

(c) Sensitivity analysis of defined benefit obligation

In Rs. million
unless
otherwise
stated

Particulars	Gratuity	
	31 March 2024	31 March 2023

a) Impact of the change in discount rate

i) Impact due to increase of 0.50%	(0.68)	(1.57)
ii) Impact due to decrease of 0.50%	0.75	1.73

b) Impact of the change in salary increase

i) Impact due to increase of 0.50%	0.74	1.71
ii) Impact due to decrease of 0.50%	(0.68)	(1.57)

Sensitivities due to mortality and withdrawals are not material & hence impact of change not calculated.

Sensitivities as to rate of inflation, rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable being a lump sum benefit on retirement.

(d) Maturity profile of defined benefit obligation

Particulars	Gratuity	
	31 March 2024	31 March 2023
Less than 1 year	1.18	1.25
Year 1 to 5	1.19	2.39
More than 5 years	28.53	20.52

Textual information (54)

Disclosure of defined benefit plans [Text Block]

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including nonmonetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are classified as short-term employee benefits. These benefits include salaries and wages, short-term bonus, pension, incentives etc. These are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Post-employment benefits plans

The Company provides post-employment benefits through various defined contribution and defined benefit plans.

Defined contribution plans

The Company pays fixed contribution into independent entities in relation to several state plans and insurances for individual employees. The Company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that related employee services are received.

Defined benefit plans

Under the Company's defined benefit plans, the amount of benefit that an employee will receive on retirement is defined by reference to the employee's length of service and final salary. The legal obligation for any benefits remains with the entities forming part of company, even if plan assets for funding the defined benefit plan have been set aside. Plan assets may include assets specifically designated to a long-term benefit fund as well as qualifying insurance policies.

The liability recognised in the balance sheet for defined benefit plans is the present value of the defined benefit obligation (DBO) at the reporting date less the fair value of plan assets.

Management estimates the DBO annually with the assistance of independent actuaries. Actuarial gains/losses resulting from re-measurements of the liability/asset are included in other comprehensive income.

Service cost of the Company's defined benefit plan is included in employee benefits expense. Employee contributions, all of which are independent of the number of years of service, are treated as a reduction of service cost. Net interest expense on the net defined benefit liability is included in Profit and Loss. Gains and losses resulting from re-measurements of the net defined benefit liability are included in other comprehensive income.

[612800] Notes - Borrowing costs

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Jasbir Singh	Sukhbir Singh	Anmol Gupta	Avinash Jaiswal
Director identification number of key managerial personnel or director	01668231	01785240		
Permanent account number of key managerial personnel or director	AHJPS2688E	AHJPS2687M	CABPG8590G	AFCPJ2647D
Date of birth of key managerial personnel or director	11/03/1964	06/10/1969	04/10/1996	20/05/1974
Designation of key managerial personnel or director	Director	Managing Director	Company Secretary	CFO
Qualification of key managerial personnel or director	Graduate	Graduate	CS	CA
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0.54	1.8
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0.54	1.8
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0.54	1.8

[612200] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	35,719.52	32,578.13
Revenue from sale of services	34.97	133.28
Total revenue from operations other than finance company	35,754.49	32,711.41
Total revenue from operations	35,754.49	32,711.41
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	8.51	5.5
Total interest income on current investments	8.51	5.5
Total interest income	8.51	5.5
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	13.26	8.69
Total net gain/loss on foreign currency fluctuations treated as other income	13.26	8.69
Income insurance claims	0.03	0.96
Miscellaneous other non-operating income	47.38	48.24
Total other non-operating income	60.67	57.89
Total other income	69.18	63.39
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	948.05	877.25
Total interest expense	948.05	877.25
Other borrowing costs	56.67	29.86
Total finance costs	1,004.72	907.11
Employee benefit expense [Abstract]		
Salaries and wages	273.87	340.83
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	3.96	5.56
Total contribution to provident and other funds	3.96	5.56
Staff welfare expense	5.42	13.55
Total employee benefit expense	283.25	359.94
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	197.29	210.48
Amortisation expense	15.29	15.25
Total depreciation, depletion and amortisation expense	212.58	225.73
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	83.48	144.7
Power and fuel	99.04	73.94
Rent	9.71	10.1
Repairs to building	0	0
Repairs to machinery	19.35	21.64
Insurance	28.86	38.91
Rates and taxes excluding taxes on income [Abstract]		

Other cess taxes	10.41	33.24
Total rates and taxes excluding taxes on income	10.41	33.24
Telephone postage	5.51	7.13
Printing stationery	3.08	2.23
Travelling conveyance	32.95	70.9
Legal professional charges	54.39	92.49
Directors sitting fees	0	0
Bank charges	9.2	37.86
Advertising promotional expenses	6.92	14.04
Cost transportation [Abstract]		
Cost freight	382.34	365.69
Total cost transportation	382.34	365.69
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4	2
Total payments to auditor	4	2
CSR expenditure	12	0
Miscellaneous expenses	128.64	207.66
Total other expenses	889.88	1,122.53
Current tax [Abstract]		
Current tax pertaining to current year	271.47	243.23
Total current tax	271.47	243.23

[613200] Notes - Cash flow statement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	49.81	28.09	150
Cash and cash equivalents	49.81	28.09	
Income taxes paid (refund), classified as operating activities	253.66	24.09	
Total income taxes paid (refund)	253.66	24.09	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-3,725.48	-5,587.51
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,725.48	-5,587.51
Domestic sale manufactured goods	34,220.04	30,168.33
Total domestic turnover goods, gross	34,220.04	30,168.33
Export sale manufactured goods	1,499.48	2,409.8
Total export turnover goods, gross	1,499.48	2,409.8
Total revenue from sale of products	35,719.52	32,578.13
Domestic revenue services	34.97	133.28
Total revenue from sale of services	34.97	133.28
Gross value of transaction with related parties	260.6	10,427.79
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Key management personnel of entity or parent [Member]	
	1		2	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SAEL LIMITED	SAEL LIMITED	JASBIR SINGH	JASBIR SINGH
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAECS2724A	AAECS2724A	AHJPS2688E	AHJPS2688E
CIN of related party	U40101PB1999PLC023197	U40101PB1999PLC023197		
Identification number of foreign related party in country of incorporation or residence			01668231	01668231
Description of nature of transactions with related party	LOANS	SUBSCRIPION TO EQUITY SHARES AND LOANS	LOAN	REMUNERATION AND LOAN RECEIVED
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company	DIRECTOR	DIRECTOR
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	47.7
Amounts receivable related party transactions	97.67	10,916.58	25.6	0
Outstanding commitments made by entity, related party transactions	447.8	0	11.75	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related party [Axis]	3	10	11
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SUKHBIR SINGH	SUKHBIR SINGH	ANMOL GUPTA	AVINASH JAISWAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHJPS2687M	AHJPS2687M	CABPG8590G	AFCPJ2647D
Identification number of foreign related party in country of incorporation or residence	01785240	01785240		
Description of nature of transactions with related party	LOAN	REMUNERATION AND LOAN RECEIVED	REMUNERATION	REMUNERATION
Description of nature of related party relationship	DIRECTOR	DIRECTOR	COMPANY SECRETARY	CHIEF FINANCIAL OFFICER
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	8.98	0.54	1.8
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	3.01	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Other related parties [Member]			
	4		5	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SUN LAYER ENERGY PRIVATE LIMITED	SUN LAYER ENERGY PRIVATE LIMITED	UNIVERSAL BIOMASS ENERGY PRIVATE LIMITED.	UNIVERSAL BIOMASS ENERGY PRIVATE LIMITED.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABBCS8263Q	ABBCS8263Q	AAACU9777B	AAACU9777B
CIN of related party	U40106UR2019PTC009673	U40106UR2019PTC009673	U40100PB2005PTC028850	U40100PB2005PTC028850
Description of nature of transactions with related party	LOANS	LOAN GIVEN	LOANS	LOAN GIVEN
Description of nature of related party relationship	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	13	3.01	7.34	7.34
Outstanding commitments made by entity, related party transactions	0	0	5.66	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of party outstanding balances for related transaction	0	0	0	0
Explanation of details of guarantees given for or received of outstanding balances related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]			
	6		7	
Related party [Axis]	01/04/2023 to 31/03/2024		01/04/2022 to 31/03/2023	
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SINDH RENEWABLE POWER PRIVATE LIMITED	SINDH RENEWABLE POWER PRIVATE LIMITED	SAEL KAITHAL RENEWABLE ENERGY PRIVATE LIMITED	SAEL KAITHAL RENEWABLE ENERGY PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAXCS3240E	AAXCS3240E	AAJCC4157E	AAJCC4157E
CIN of related party	U40300PB2016PTC045442	U40300PB2016PTC045442	U40107PB2021PTC053197	U40107PB2021PTC053197
Description of nature of transactions with related party	LOANS	LOAN GIVEN	LOANS	LOAN GIVEN
Description of nature of related party relationship	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	119.77	45	2.22	20.24
Outstanding commitments made by entity, related party transactions	74.77	0	22.46	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Other related parties [Member]			
	8		9	
Related party [Axis]				
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	HYPERS STUDIO LIMITED	REALITY PRIVATE	HYPERS STUDIO LIMITED	REALITY PRIVATE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAECH2123E	AAECH2123E	AATCS3507N	AATCS3507N
CIN of related party	U52290DL2017PTC350534	U52290DL2017PTC350534	U51900PB2013PLC037735	U51900PB2013PLC037735
Description of nature of transactions with related party	ADVANCES	ADVANCES GIVEN	SALE/SERVICE GIVEN	SALE/SERVICE GIVEN
Description of nature of related party relationship	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY	RELATED COMPANY
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0.5	0	7.93
Outstanding commitments made by entity, related party transactions	0.5	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of party outstanding balances for related transaction	0	0	0	0
Explanation of details of guarantees given for or received of outstanding balances related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (55) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(i)	Section 2(87)(i)

Textual information (55)

Disclosure of related party [Text Block]

36 Related parties

I Names of related parties and related party relationship

The names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationship as identified by the management are:

a) Ultimate Holding Company

SAEL Industries Limited

a) Holding Company

SAEL Limited (Partner of Sukhbir Singh & Co.)

	Ownership Interest	
	31 March 2024	31 March 2023
c) Step down Subsidiaries of SAEL Industries Limited (Ultimate Holding Company)		
Sunfree Paschim Renewable Energy Private Limited	100%	100%
Sunfree North East Renewable Energy Private Limited	100%	100%
Canal Solar Energy Private Limited	100%	100%
Laxjeet Renewable Energy Private Limited	100%	100%
Universal Biomass Energy Private Limited	100%	100%
VCA Power Private Limited	100%	100%
TNA Renewable Energy Private Limited	100%	100%

KTA Powers Private Limited	100%	100%
Jasrasar Green Power Energy Private Limited	100%	100%
Sardarshahar Agri Energy Private Limited	100%	100%
SAEL Kaithal Renewable Energy Private Limited (Formerly Chitrakoot Solar Private Limited)	100%	100%
SAEL Engineering Private Limited (Formerly Lalitpur Solar Private Limited)	100%	100%
SAEL Solar Mfg. Private Limited	100%	100%
SAEL RE Power Private Limited	100%	100%
SAEL Solar Solutions Private Limited	100%	100%
SAEL Solar India Private Limited	100%	100%
SAEL Power Private Limited	100%	100%
SAEL International Limited, Hongkong	100%	100%
Urjanidhi Solar Private Limited	100%	100%
Sunfree Energy Private Limited	100%	100%
Native Power Private Limited	100%	100%
SAEL EV Infra Private Limited	100%	100%
SAEL Solar MHP1 Private Limited (Date of Incorporation 06/06/2023)	100%	-
SAEL Solar MHP2 Private Limited (Date of Incorporation 07/06/2023)	100%	-
Sunfree Energy RJP1 Private Limited (Date of Incorporation 28/06/2023)	100%	-
SAEL Solar P4 Private Limited (Date of Incorporation 07/08/2023)	100%	-
SAEL Solar P5 Private Limited (Date of Incorporation		

07/08/2023)	100%	-
SAEL Solar P6 Private Limited (Date of Incorporation 07/08/2023)	100%	-
SAEL Solar P7 Private Limited (Date of Incorporation 20/08/2023)	100%	-
SAEL Solar P8 Private Limited (Date of Incorporation 21/08/2023)	100%	-
SAEL Solar P9 Private Limited (Date of Incorporation 20/08/2023)	100%	-
SAEL Solar P10 Private Limited (Date of Incorporation 22/08/2023)	100%	-
Chhatargarh Renewable Energy Private Limited	100%	100%

b) Directors

Mr. Sukhbir Singh (Managing Director)

Mr. Jasbir Singh (Director)

Mr. Madan Lal (Independent Director)

Mr. Satinder Kaur (Independent Director)

Mr. Laxit Awla (Director) (resigned w.e.f. 01.09.2023)

c) Key Managerial Person other than Directors

Mr. Avinash Jaiswal (Chief Financial Officer, appointed effective from 25 April 2023)

Mr. Anmol Gupta (Company Secretary, appointed effective from 14 April 2023)

d) Relatives of Directors and Key Managerial Person

Mr. Harsh Awla

Mrs. Palki Awla

Mrs. Seema Awla

Ms. Kainaat Awla

Mr. Harjagat Awla

Ms. Tanishika Awla

Mr. Laxit Awla

e) Entities over which key managerial persons and their relative are able to exercise significant influence

Name of the Entity

Hyper Reality Studio Private Limited

SAEL Overseas Limited

Sun Layer Energy Private Limited

Gobind Infra Private Limited

Harjagat Infra Private Limited

Sukhbir Logistics Private Limited

Indoasia Real Estate Private Limited

Conrad Industries Private Limited

Sapphire Agri Warehousing Private Limited

Sukhbir Singh (HUF)

Jasbir Singh & Sons (HUF)

Transactions with related parties and outstanding balances

S. No.	Particular	In Rs million unless otherwise stated	
		For the year ended	For the year ended
		31 March 2024	31 March 2023
(A)	Transaction with related parties	Others	Others
1	Consideration paid other than cash in the form of issue of shares for purchase of business (Inventory in the previous year)		
	SAEL Limited	-	10,371.11
2	Remuneration to directors/ key managerial person		
	Jasbir Singh	-	10.35
	Sukhbir Singh	-	8.28
	Anmol Gupta (CS)	0.54	-
	Aviansh Jaiswal (CFO)	1.80	-
3	Loan received/repayment from related party		
	Jasbir Singh	-	37.35

	Sukhbir Singh	-	0.70
	SAEL Limited	97.67	-
4	Loan given/repaid to related party		
	Jasbir Singh	25.60	
	SAEL Kaithal Renewable Energy Pvt Ltd	2.22	-

5	Purchase/Sale made from related parties		
	Universal Biomass Energy Private Limited	13.00	-
	Sindh Renewable Power Private Limited	119.77	-

In Rs million unless otherwise stated

S. No.	Particular	As at	As at
		31 March 2024	31 March 2023
(B)	Outstanding balances	Others	Others
1	Loan from related party (short term borrowings)		
	Jasbir Singh	11.75	37.35

	Sukhbir Singh	0.70	0.70
2	Related party payable		
	Universal Biomass Energy Private Limited	5.66	-
	Sindh Renewable Power Private Limited	74.77	-
3	Loan to related parties		
	Sunlayer Energy Private Limited	3.01	3.01
	Universal Biomass Energy Private Limited	-	7.34
	Sindh Renewable Power Private Limited	-	45.00
	SAEL Kaithal Renewable Energy Pvt Ltd	22.46	20.24
	SAEL Limited	447.80	545.47
4	Advance given to related party		
	Hyper Reality Studio Private Limited	0.50	0.50

Related party receivable pertaining to, includes an amount payable of Rs. 447.80 million (31 March 2023: 545.47 million) related to an approved business transfer of Agro business through BTA dated 01 April 2022 slump sale from SAEL Limited.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]		
Disclosure of net profits for last three financial years [LineItems]		
Description of financial year	2022-23	2021-22
Profit before tax of financial year	1,156.25	0
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,156.25	0

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Line items]			
CSR project or activity identified	Textual information (56) [See below]	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	Textual information (57) [See below]
Sector in which project is covered	Animal welfare	Education	Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	yes	yes	yes
Name of state or union territory where projects or programs was undertaken	Punjab	Punjab	Punjab
Name of district where projects or programs was undertaken	Ferozepur, guruharsahai and Shahjahanpur, UP	Ferozepur, guruharsahai and Shahjahanpur, UP	Ludhiana
Budget amount outlay project or program wise	3	8.6	0.5
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	2.94	8.56	0.5
Total amount spent on projects or programs	2.94	8.56	0.5
Cumulative expenditure upto reporting period	2.94	11.5	12
Mode of amount spent	Directly by company	Directly by company	By Trusts/Societies/Section 8 company set up by company itself

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (58) [See below]
Average net profit for last three financial years	578.13
Prescribed CSR expenditure	11.56
Amount CSR to be spent for financial year	11.56
Amount CSR spent for financial year	12
Amount spent in local area	12
Amount unspent CSR	0
Details of implementing agency	NA

Textual information (56)

CSR project or activity identified

Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water 4[including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].

Textual information (57)

CSR project or activity identified

Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water

Textual information (58)

Details CSR policy [Text Block]

Corporate Social Responsibility Policy

SAEL Agri Commodities Limited

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- 1 Introduction
- 2 Objective & Scope
- 3 Corporate Social Responsibility (CSR) Committee
- 4 CSR Budget/CSR Spend
- 5 CSR Initiatives
- 6 Publications of CSR Policy & Programs
- 7 Policy Review & Future Amendment

1 INTRODUCTION

- SACL Philosophy

SAEL Agri Commodities Limited (SACL) is India's one of the fastest growing private sector. It is one of largest millers of rice, Solvent extraction plant, and Godown business. SACL aims to enrich society and drive sustainable economic growth by giving people and businesses innovative ways to be more creative, productive, and successful through the power of its products. SACL's founders are Punjab based having varied and rich experience of more than 35 years in agriculture and agro based industries. Being a good corporate citizen is integral to SACL's corporate purpose of advancing the way people live and work.

In the words of one of the founders and Managing Director of SACL "The betterment of society is not a job to be left to a few. It's a responsibility to be shared by all." Today, Corporate Social Responsibility (CSR) remains a core value and one of SACL's seven corporate objectives. SACL's CSR commitments include, but are not limited to, Animal welfare, education, healthcare, energy and climate change, and betterment of the society through respect for universal human rights and the environment, acting with integrity and accountability and operating responsibly and sustainably.

- CSR in India

CSR in India has traditionally been seen as a philanthropic activity. While the corporate houses have been traditionally engaged in doing CSR activities voluntarily, the new CSR provisions put formal and greater responsibility on companies to set out clear framework and process to ensure strict compliance. The Companies Act 2013 (hereinafter referred to as 'the Act'), has introduced the idea of CSR to the forefront and through its "Comply-or-Explain" mandate. It mandates qualifying companies to constitute Corporate Social Responsibility Committee to effectively monitor CSR activities of the Company. Further the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as "CSR Rules") lays down the framework and modalities of carrying out CSR activities which are specified in Schedule VII of the Act.

• OBJECTIVE & SCOPE

The main objective of the CSR Policy is to lay down guidelines for SAEL Agri Commodities Limited (hereinafter referred to as 'the Company') to make CSR as one of the key focus areas to adhere to SACL's Living Progress strategy that focuses on making a positive contribution to society through high impact, sustainable programs. This Policy covers current as well as proposed CSR activities to be undertaken by the Company and examining their alignment with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

The Company proposes to implement its CSR activities in various sectors stated hereunder:

Targeted Sectors

- Healthcare
- Sanitation
- Drinking Water
- Education
- Rural Development
- Vocational Skills
- Entrepreneurship Skills
- Employment Opportunities
- Facilities for Senior Citizens
- Medical Aid
- Old Aged Homes
- Women Hostels
- Special Employment Opportunities for Women
- Environment Protection
- Animal Welfare
- Conservation of Natural Resources
- Protection of National Heritage
- Promoting and development of Art and Culture
- Public Libraries
- Promotion and development of traditional arts and handicrafts
- Measures for armed forced veterans, war widows and their dependents
- Promotion and development of rural sports and National Games
- Contribution to funds set by the Central or State Government for development
- Welfare of Scheduled Castes, Scheduled Tribes and minorities
- Rural Development Projects
- Contribution to technology incubators located within academic institutions
- Go Green Initiatives
- Human Rights
- Construction of public cremation ground
- Set up a GAUSHALA (Cowshed) taking complete care of the inmate cows
- Any other area as may be prescribed by Schedule VII amended from time to time

The Company will review the sectors from time to time and make additions/deletions/clarifications to the above sectors.

• CSR COMMITTEE

3.1 Constitution

Pursuant to the provisions of Section 135 of the Act, the Board of Directors shall constitute the Corporate Social Responsibility (CSR) Committee. The Members of CSR shall be appointed by the Board of Directors of the Company which must consist of at least two or more Directors. On 15th December, 2023, Company held Board Meeting and constituted CSR Committee.

CSR Committee members will be:-

Mr. Sukhbir Singh, Managing Director

Mr. Jasbir Singh, Director

Mr. Madan Lal, Independent Director

3.2 Powers of the Committee

Following are the Powers of the CSR Committee:

- (i) Formulate CSR Policy and recommend the same to the Board of Directors of the Company for approval;
- (ii) Recommend CSR activities as stated under Schedule VII of the Act;
- (iii) Approve to undertake CSR activities in collaboration with Group companies/ other Companies/firms/NGOs etc. and to separately report the same in accordance with the CSR Rules;
- (iv) Recommend the CSR Budget;
- (v) Spend the allocated CSR amount on the CSR activities in accordance with the Act and the CSR Rules;
- (vi) Create transparent monitoring mechanism for implementation of CSR Initiatives in India;
- (vii) Submit the Reports to the Board in respect of the CSR activities undertaken by the Company;
- (viii) Monitor CSR Policy from time to time;
- (ix) Monitor activities/charter of Joint Working Group (SACL) who are authorized to ensure that the CSR activities of the Company are implemented effectively;
- (x) Authorize executives of the Company to attend the CSR Committee Meetings.

3.3 Frequency of the Meetings of the CSR Committee

The CSR Committee shall meet at least once in a quarter. Quorum for the meeting should be two. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio visual means in accordance with the provisions of the Companies Act, 2013 and rules made thereunder from time to time. Other Members of the Senior Management may attend the CSR Committee Meetings as may be appropriate, subject to the approval of the CSR Committee. Minutes of the CSR Committee shall be placed before the Board for noting.

4 CSR BUDGET/CSR SPEND

The Act mandates companies meeting the qualification criteria, to allocate certain portion of its annual net profits during the three immediately preceding financial years, to be spent on CSR Activities that fall under purview of Schedule VII of the Act.

4.1 CSR Expenditure:

Net profit means profit described under Rule 2(f) of the CSR Rules. The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

4.2 Expenditure on CSR capabilities

The Company may build CSR capabilities of their own personnel as well as of their Implementing Agencies and such expenditure shall not exceed 5% of the total CSR spend of the Company as stated in the Rules from time to time. Determination of whether a particular expenses fall within this 5% cap can be decided in consultation of the Chief Financial Officer of the Company based on the clarification available from time to time in this regard.

4.3 Failure to spend the CSR Money

In case the Company fails to spend the above targeted amount in that particular financial year, the Committee shall submit a report in writing to the Board of Directors specifying the reasons for not spending the amount which in turn shall be reported by the Board of Directors in their Directors' Report for that particular Financial Year. Surplus arising out of the CSR initiatives shall not form part of the business profits of the Company.

5 CSR INITIATIVES

In line with Section 135 of the Companies Act, 2013, Schedule VII of the Act and the CSR Rules made thereunder, the Company shall undertake CSR activities included in its Annual CSR Plan, as recommended by the CSR Committee.

5.1 Annual CSR Plan

The Annual CSR Plan is a yearly plan of CSR activities which outlines the following aspects of CSR initiatives of the Company:

5.2 Collaboration

The Company may collaborate with other SACL Affiliates or its subsidiaries or any other Company as may be approved by CSR Committee to implement CSR activities and the same shall form a part of the Annual CSR Plan. The Company may form trusts on its own or along with other

SACL Affiliates or its subsidiaries etc. to carry out CSR activities in accordance with the CSR Rules and to administer its CSR activities. The Company may also collaborate its CSR activities with other SACL Affiliates or its subsidiaries or any other Company as may be eligible and approved by the CSR Committee.

5.3 Disqualifying Activities for CSR

The CSR Rules prohibit the CSR projects and programs that are implemented by the Company for benefit of the employees of the Company and their families. The CSR activities implemented outside India also fall outside the purview of the Rules and hence CSR expenditure on such activities will not be considered for inclusion in the CSR Report. Any amount directly or indirectly contributed towards any political party under Section 182 of the Act shall not be considered as CSR Spend. Activities that are undertaken by the Company in pursuance of its normal course of business will not be considered as CSR activities.

5.4 Monitoring Mechanism

A Joint Working Group (SACL) comprising of employees of the Company and representatives of entities with which the Company decides to collaborate for fulfilling its CSR obligations, will prepare CSR reports on the progress of the various projects approved by the CSR Committee to assist the CSR Committee in implementation and monitoring thereof.

6 PUBLICATION OF CSR POLICY & PROGRAMS

6.1 Publication of the CSR Policy

As per the CSR Rules, the contents of the CSR Policy shall be included in the Directors' Report and the same shall be displayed on the Company's website, if any.

7 POLICY REVIEW & FUTURE AMENDMENT

The Committee shall review its CSR Policy from time to time and make suitable changes as may be required and submit the same for the approval of the Board.

[610500] Notes - Events after reporting period

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]	Textual information (59) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

Textual information (59)**Disclosure of earnings per share [Text Block]****Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

[610900] Notes - First time adoption

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No