

**IPEC INDIA PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

**[400100] Disclosure of general information about company**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Corporate identity number	U31904DL2017PTC325553	
Permanent account number of entity	AAECI6713P	
Address of registered office of company	132, Somdutt Chambers-I, Bhikaji Cama Place NA , New Delhi , DELHI , INDIA - 110066	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year		[pure] 203
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	06/09/2024	
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	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**Disclosure of principal product or services [Table]**

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2023 to 31/03/2024</b>
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	9988
Description of product or service category	MANUFACTURING SERVICES ON PHYSICAL INPUTS OWNED BY OTHERS
Turnover of product or service category	9,08,526
Highest turnover contributing product or service (ITC 8 digit) code	99887590
Description of product or service	Manufacturing of Electric vehicle
Turnover of highest contributing product or service	9,08,526

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	VINOD	ZOHRA
Middle name of director		FAZIL
Last name of director	SHARMA	KHAN
Designation of director	Managing Director	Director
Director identification number of director	00064374	06925009
Date of signing board report	06/09/2024	06/09/2024

**Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	01	02
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]		
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]		
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]	Textual information (2) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Appropriate remedial measures will be taken by the management.	Remedial actions will be taken up by the management.

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	Textual information (4) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Amounts Transferred to Reserves Board does not recommend to transfer any amount to general reserves.
Disclosures relating to amount recommended to be paid as dividend	Dividend The board of directors has not declared any dividend during the financial year under review.
Details regarding energy conservation	Textual information (5) [See below]
Details regarding technology absorption	Textual information (6) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (7) [See below]
Disclosures in director's responsibility statement	Textual information (8) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Material Changes Affecting the Financial Position of the Company There have not been any material changes affecting the financial position of the Company.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (11) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	06/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (12) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (13) [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 (14) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	R i s k M a n a g e m e n t P o l i c y  C o m p a n y has risk management policy consummate to its size and operation.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]

Disclosure of change in nature of business [TextBlock]	Change in nature of business, if any  There has been no change in nature of business during the financial year under review.
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]	Deposits  The Company has not accepted any Deposits during the financial year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Deposits  The Company has not accepted any Deposits during the financial year under review.
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 (19) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (20) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As Mentioned in Board's Report.
Number of meetings of board	[pure] 5

## Textual information (1)

### Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Based on our examination which included test checks, the company has not used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software. Additionally, the audit trail has not been preserved by the company as per the statutory requirements for record retention

## Textual information (2)

### Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

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 internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India. However, we are of the opinion that there is further need to strengthen the internal financial controls system based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in such Guidance Note.

## Textual information (3)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS' REPORT

To,  
The Shareholders,  
IPEC India Private Limited

The Board of Directors have great pleasure in presenting their 07th Annual Report on the business and operations of the Company together with Audited Financial Statements for the Financial Year ended on March 31, 2024.

#### 1. Financial Highlights

During the year under review, performance of your company based on standalone financial statement as under:

(Amount in Indian Rupees in Thousands)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Turnover	9,08,526	28,31,995
Profit/ (Loss) before taxation	1,322	42,482
Less: Tax Expense	1,040	10,941
Profit/ (Loss) after tax	282	31,541
Balance Profit / (Loss) C/F to the next year	282	31,541

During the year under review, performance of your company based on consolidated financial statement as under:(Amount in Indian Rupees in Thousands)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Turnover	9,08,526	28,31,995
Profit/ (Loss) before taxation	1,322	42,482
Less: Tax Expense	1,040	10,941
Profit/ (Loss) after tax	282	31,541
Balance Profit / (Loss) C/F to the next year	282	31,541

#### 2. State of Company's Affairs and Future Outlook

The Company is carrying out the business as mentioned in the object clause of MOA. Company is all set to improve its performance by improving the capacity utilization, increasing sales, generating better margins and employing cost reducing measures. This would help the company in getting better position in the field.

In financial year 2023-24, the Company reported a revenue of ₹9,08,526 thousands as compared to ₹28,31,995 thousand in the previous year. Net profit (after tax) for the year is ₹282 thousand as compared to ₹31,541 thousand in the previous year.

#### 3. Change in nature of business, if any

There has been no change in nature of business during the financial year under review.

#### 4. Dividend

The board of directors has not declared any dividend during the financial year under review.

#### 5. Amounts Transferred to Reserves

Board does not recommend to transfer any amount to general reserves.

6. Changes in Share Capital, if any

• Authorized Share Capital

During the year under review, the company has not made any change in authorized share capital of the Company.

Authorized share capital as on closure of the financial year is INR 3,50,00,000/- (Indian Rupees Three Crore Fifty Lakhs Only) divided into 35,00,000 (Thirty-Five Lakhs) equity shares of Rs. 10/- each.

• Issued, Subscribed and Paid-Up Share Capital

The issued, subscribed and paid-up share capital as on closure of the financial year is INR 2,74,16,220/- (Indian Rupees Two Crore Seventy-Four

Lakhs Sixteen Thousand Two Hundred Twenty Only) divided into 27,41,622 (Twenty-Seven Lakh Forty-One Thousand Six Hundred Twenty-Two) Equity Shares of Rs. 10/- each.

During the financial year under review, the Board had allotted 52,290 equity shares, details of issuance of equity shares are as follows:

S. No.	Date of Issue	Brief Details	No. of Equity Shares
1	May 15, 2023	Issuance of shares under Preferential Allotment	52,290

#### 7. Disclosure regarding Issue of Equity Shares with Differential Rights

During the financial year under review the company has not issued any shares having differential voting rights. The Company has no shares having differential voting rights.

#### 8. Disclosure regarding issue of Employee Stock Options

During the financial year under review, key details are mentioned hereunder:

S.No.	Particulars	Disclosures
1.	Options granted	1,34,467
2.	Options Vested	Nil
3.	Options Exercised	Nil
4.	The total number of shares arising as a result of exercise of options	Nil
5.	Options lapsed	Nil
6.	The exercise price	? 10/-
7.	Variation of terms of options	NA
8.	Money realised by exercise of options	Nil
9.	Total number of options in force	1,34,467 Options
10.	Employee wise details of Options granted to	
a. key managerial personnel	1,34,467	
b. any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year	NA	
c. identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant.	NA	

During the financial year under review, the Board, considering the financial position of the Company, resolved to extend the vesting period of option granted to Ms. Zohra Fazil Khan under IPEC Employees Stock Option Plan, 2022, from the previous duration of one year to 63 months

from the date of grant of options.

9. Disclosure regarding issue of Sweat Equity Shares

The Company not issued any Sweat Equity Shares during the financial year under review; thus, the clause is not applicable.

10. Extract of Annual Return

The company does not have a functional website thus annual return of the company will be physically delivered to all members of the company.

11. Board Meetings

During the financial Year ended 31st March, 2024, Board met 5 (Five) times. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

12. Particulars of Loan, Guarantees and Investments under Section 186

The Company has not extended any Loan, Guarantee and further has not made any investment during the financial year under review. Thus, any disclosure under this clause is not applicable.

13. Particulars of Contracts or Arrangements with Related Parties

The Company has not entered into any related party contract otherwise than in ordinary course of business, thus section 188 of the Companies Act, 2013 is not applicable on the Company. AS-18 disclosures with respect to transactions entered with related party is mentioned in the

financial statements of the Company.

#### 14. Explanation to Auditor's Remarks

The Auditors remarks for the standalone and consolidated financial statements and the corresponding reply of the management are as follows:

Reference Number	Auditor's Remark	Management's Reply
Clause h (vi) of Report on Other Legal and Regulatory Requirements	Based on our examination which included test checks, the company has not used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software. Additionally, the audit trail has not been preserved by the company as per the statutory requirements for record retention	Appropriate remedial measures will be taken by the management.
Opinion-Annexure –A	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 internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India. However, we are of the opinion that there is further need to strengthen the internal financial controls system based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in such Guidance Note.	Remedial actions will be taken up by the management.

There is no qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report for the financial year 2023-2024, thus disclosure under this clause is not applicable.

#### 15. Material Changes Affecting the Financial Position of the Company

There have not been any material changes affecting the financial position of the Company.

#### 16. Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

- Conservation of Energy -
- The steps taken or impact on conservation of energy: NA
- The steps taken by the company for utilizing alternate sources of energy: NA
- The capital investment on energy conservation equipment's: NA
- Technology Absorption
- The efforts made towards technology absorption - Company is constantly upgrading the technology from time to time for smooth working of business operation.
- the benefits derived like product improvement, cost reduction, product development or import substitution; - NA
- in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
- the details of technology imported; - NA
- the year of import; - NA
- whether the technology been fully absorbed; - NA
- if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and - NA
- The expenditure incurred on Research and Development. - NA
- Foreign Exchange Earnings and Outgo:

Particulars	(? in Thousands)
Earnings in Foreign Currency	Nil
Expenditure in Foreign Currency	4,33,195.79

#### 17. Disclosures relating to Subsidiaries, Associates and Joint Ventures

During the year under review, the Company have following Subsidiary/Joint Venture/Associate Companies:

S. No.	CIN	Name of the Company	Subsidiary/Joint Venture/Associate
1.	U31909DL2018PTC341359	M/s IPEC Drive Systems Private Limited	Joint Venture

Further, the disclosures regarding the same have been given under Form AOC-I annexed as Annexure-I.

#### 18. Risk Management Policy

Company has risk management policy commensurate to its size and operation.

**19. Details of Directors and Key Managerial Personnel**

Pursuant to its strategic objectives, the Company implemented key leadership changes during the financial year, specifically the designation of

Mr. Vinod Sharma was changed to Managing Director and the appointment of Ms. Zohra Fazil Khan as CEO. The Board further augmented its membership by appointing Mr. S J Park as an Additional Director, effective January 31, 2024. Details of Directors and Key Managerial Personnel as on closure of the financial year is mentioned hereunder:

S. No.	DIN/PAN	Name of Director/ KMP's	Designation	Date of Appointment
1.	00064374	Mr. Vinod Sharma	Managing Director	02/11/2017
2.	06925009	Ms. Zohra Fazil Khan	Director	02/11/2017
3.	AAQPZ5152L	Ms. Zohra Fazil Khan	CEO	01/08/2023
4.	08115653	Mr. S J Park	Director	31/01/2024

20. Details of significant & material orders passed by the regulators or courts or tribunal

There have been no significant and material orders passed by any regulator or court or tribunal against the company during the financial year under review.

21. Voluntary Revision of Financial Statements or Board's Report

Board does not recommend any voluntary revision of financial statements or board report, thus disclosure under the clause is not applicable on the Company.

22. Adequacy of Internal Financial Control with Reference to the Financial Statements

The Company has adequate Internal Financial Control commensurate to the size and operations of the Company.

23. Deposits

The Company has not accepted any Deposits during the financial year under review.

24. Declaration by Independent Director

Provisions of Section 149(6) of the Companies Act, 2013 with respect to independent directors are not applicable on the Company.

25. Appointment of Statutory Auditor

M/s R. K. Lal & Co (FRN: 090617N), Chartered Accountants, New Delhi registered with Institute of Chartered Accountants of India bearing Firm Registration Number 090617N was appointed as Statutory Auditor of the company to hold the office from the conclusion of 06th annual general meeting till conclusion of the 11th annual general meeting.

26. Secretarial Audit

The Company being private limited company provisions relating to Secretarial Audit is not applicable on the Company.

27. Corporate Social Responsibility

The provisions relating to Corporate Social Responsibility as per the provisions of Section 135 of the Companies Act, 2013 is not applicable on the Company.

28. Audit Committee

The provisions of Section 177 of the Companies Act, 2013 is not applicable on the Company.

29. Board Evaluation

Provisions of the Section 134(3)(p) of the Companies Act, 2013 with respect to annual evaluation of the performance of the Board of Directors are not applicable on the Company.

30. Company's Policy on Director's Appointment and Remuneration

The provisions of Section 178(1) relating to constitution and nomination and remuneration committee are not applicable to the company and hence the Company has not devised any policy.

31. Details of establishment of Vigil Mechanism for Directors and Employee

The Provision of Section 177(10) of the Companies Act 2013 is not applicable on the Company.

32. Particulars of Employees

Company being a Private Limited Company, disclosures under Section 197 (12) of the Companies Act, 2013 read with Rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

33. Disclosure as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is a summary of sexual harassment complaints received and disposed off during the year 2023-24.

• Number of complaints received : 00

• Number of Complaints Disposed off : 00

34. Fraud Reporting

Statutory auditors of the company have not reported any fraud during the financial year under review.

35. Cost Audit

Cost Audit is not applicable on the Company. Company has not appointed any cost auditor during the period under review.

36. Cost Records

Cost records are not required to be maintained by the company pursuant to an order of the Central Government under sub section (1) of section 148 of the Companies Act, 2013.

37. Compliance with Secretarial Standards

The Company has complied with the SS-1 on Meeting of the Board of Directors and SS – 2 on General Meetings as required under Section 118(10) of the Companies Act, 2013.

### 38. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The Directors had 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 financial year and of the profit and loss of the company for that period;
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The Directors had prepared the annual accounts on a going concern basis; and
- The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

### 39. Corporate Governance:

The management has taken every possible step to ensure Efficient and Transparent governance of the affairs of the Company. The Board is committed towards the compliance of all laws of the land as may be applicable on the company and management of the affairs of the organization in the best interest of all stakeholders of the Company. However, the Company being a Private Limited Company is not required to disclose the corporate governance policy and measures in the Board's report.

### 40. Acknowledgement

The Board of Directors acknowledges the continued co-operation, assistance and support that the Company has received from various Government Departments, Banks/ Financial Institutions and Shareholders. The Board also places on record its appreciation for the sincere services rendered by employees of the Company at all levels and the support and co-operation extended by the valued business associates and the continuous patronage of the customers of the Company.

By Order of the Board

For IPEC India Private Limited

Sd/- Vinod Sharma Managing Director DIN: 00064374 Address: House No. 160, Munirka Enclave, New Delhi, Delhi- 110067	Sd/- Zohra Fazil Khan Director/CEO DIN:06925009 Address: #550/8, 5th Cross, Borewell Road, Dodsworth Enclave, Whitefield, Bangalore North Bangalore, Karnataka- 560066
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Place: New Delhi

Date: 06/09/2024

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

Sl. No.	Particulars	Details
	Name of the subsidiary	NA
	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
	Share capital	NA
	Reserves & surplus	NA
	Total assets	NA
	Total Liabilities	NA
	Investments	NA
	Turnover	NA
	Profit/(loss) before taxation	NA
	Provision for taxation	NA
	Profit/(loss) after taxation	NA
	Proposed Dividend	NA
	% of shareholding	NA

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: NA

2. Names of subsidiaries which have been liquidated or sold during the year: NA

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures – NA

(Amount in INR '000)

Sl. No.	Particulars	Details
1.	Name of the Associate/Joint Venture	IPEC Drive Systems Private Limited
2.	Latest audited Balance Sheet Date	31/03/2024
3.	Date on which the Associate or Joint Venture was associated or acquired	30/10/2018
4.	Shares of Associate or Joint Ventures held by the company on the year end No.	3,50,000
	Amount of Investment in Associates or Joint Venture	35,00,000
	Extent of Holding (in percentage)	50%
5.	Description of how there is significant influence	Your company is holding 50% of the shares of the JV Company
6.	Reason why the associate/Joint venture is not consolidated.	NA
7.	Reporting period for the Associates/Joint Venture concerned, if different from the holding company's reporting period	NA
8.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
9.	Share capital	7,000.00
10.	Reserves & surplus	(6980.21)
11.	Total assets	39.79
12.	Total Liabilities	39.79
13.	Investments	0
14.	Turnover	0
15.	Profit before taxation	(2,871.76)

16.	Provision for taxation	0
17.	Profit after taxation	(2,871.76)
18.	Proposed Dividend	0
19.	Extent of shareholding (In percentage)	50%

By Order of the Board  
For IPEC India Private Limited

<p>Sd/- Vinod Sharma Managing Director DIN: 00064374 Address: House No. 160, Munirka Enclave, New Delhi, Delhi- 110067</p>	<p>Sd/- Zohra Fazil Khan Director/CEO DIN:06925009 Address: #550/8, 5th Cross, Borewell Road, Dodsworth Enclave, Whitefield, Bangalore North Bangalore, Karnataka- 560066</p>
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Place: New Delhi  
Date: 06/09/2024

## Textual information (4)

### Description of state of companies affair

State of Company's Affairs and Future Outlook The Company is carrying out the business as mentioned in the object clause of MOA. Company is all set to improve its performance by improving the capacity utilization, increasing sales, generating better margins and employing cost reducing measures. This would help the company in getting better position in the field. In financial year 2023-24, the Company reported a revenue of ₹9,08,526 thousands as compared to ₹28,31,995 thousand in the previous year. Net profit (after tax) for the year is ₹282 thousand as compared to ₹31,541 thousand in the previous year.

## Textual information (5)

### Details regarding energy conservation

Conservation of Energy - The steps taken or impact on conservation of energy: NA The steps taken by the company for utilizing alternate sources of energy: NA The capital investment on energy conservation equipment's: NA

## Textual information (6)

### Details regarding technology absorption

Technology Absorption The efforts made towards technology absorption - Company is constantly upgrading the technology from time to time for smooth working of business operation. the benefits derived like product improvement, cost reduction, product development or import substitution; - NA in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- the details of technology imported; - NA the year of import; - NA whether the technology been fully absorbed; - NA if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and - NA The expenditure incurred on Research and Development. - NA

## Textual information (7)

### Details regarding foreign exchange earnings and outgo

Foreign Exchange Earnings and Outgo: Particulars (₹ in Thousands) Earnings in Foreign Currency Nil Expenditure in Foreign Currency 4,33,195.79

## Textual information (8)

### **Disclosures in director's responsibility statement**

Directors' Responsibility Statement The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; The Directors had 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 financial year and of the profit and loss of the company for that period; The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; The Directors had prepared the annual accounts on a going concern basis; and The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

## Textual information (9)

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

Particulars of Loan, Guarantees and Investments under Section 186

The Company has not extended any Loan, Guarantee and further has not made any investment during the financial year under review. Thus, any disclosure under this clause is not applicable.

## Textual information (10)

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

Particulars of Contracts or Arrangements with Related Parties

The Company has not entered into any related party contract otherwise than in ordinary course of business, thus section 188 of the Companies Act, 2013 is not applicable on the Company. AS-18 disclosures with respect to transactions entered with related party is mentioned in the financial statements of the Company.

## Textual information (11)

### **Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]**

Board Evaluation

Provisions of the Section 134(3)(p) of the Companies Act, 2013 with respect to annual evaluation of the performance of the Board of Directors are not applicable on the Company.

## Textual information (12)

### **Disclosure of extract of annual return as provided under section 92(3) [Text Block]**

Extract of Annual Return

The company does not have a functional website thus annual return of the company will be physically delivered to all members of the company.

## Textual information (13)

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

Declaration by Independent Director

Provisions of Section 149(6) of the Companies Act, 2013 with respect to independent directors are not applicable on the Company.

## Textual information (14)

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

30. Company's Policy on Director's Appointment and Remuneration

The provisions of Section 178(1) relating to constitution and nomination and remuneration committee are not applicable to the company and hence the Company has not devised any policy.

## Textual information (15)

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

Corporate Social Responsibility

The provisions relating to Corporate Social Responsibility as per the provisions of Section 135 of the Companies Act, 2013 is not applicable on the Company.

## Textual information (16)

## Disclosure of financial summary or highlights [Text Block]

## Financial Highlights

During the year under review, performance of your company based on standalone financial statement as under:

(Amount in Indian Rupees in Thousands)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Turnover	9,08,526	28,31,995
Profit/ (Loss) before taxation	1,322	42,482
Less: Tax Expense	1,040	10,941
Profit/ (Loss) after tax	282	31,541
Balance Profit / (Loss) C/F to the next year	282	31,541

During the year under review, performance of your company based on consolidated financial statement as under:

(Amount in Indian Rupees in Thousands)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Turnover	9,08,526	28,31,995
Profit/ (Loss) before taxation	1,322	42,482
Less: Tax Expense	1,040	10,941
Profit/ (Loss) after tax	282	31,541
Balance Profit / (Loss) C/F to the next year	282	31,541

## Textual information (17)

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

#### Details of Directors and Key Managerial Personnel

Pursuant to its strategic objectives, the Company implemented key leadership changes during the financial year, specifically the designation of Mr. Vinod Sharma was changed to Managing Director and the appointment of Ms. Zohra Fazil Khan as CEO.

The Board further augmented its membership by appointing Mr. S J Park as an Additional Director, effective January 31, 2024.

Details of Directors and Key Managerial Personnel as on closure of the financial year is mentioned hereunder:

S. No.	DIN/PAN	Name of Director/ KMP's	Designation	Date of Appointment
1.	00064374	Mr. Vinod Sharma	Managing Director	02/11/2017
2.	06925009	Ms. Zohra Fazil Khan	Director	02/11/2017
3.	AAQPZ5152L	Ms. Zohra Fazil Khan	CEO	01/08/2023
4.	08115653	Mr. S J Park	Director	31/01/2024

## Textual information (18)

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

#### Disclosures relating to Subsidiaries, Associates and Joint Ventures

During the year under review, the Company have following Subsidiary/Joint Venture/Associate Companies:

S. No.	CIN	Name of the Company	Subsidiary/Joint Venture/Associate
1.	U31909DL2018PTC341359	M/s IPEC Drive Systems Private Limited	Joint Venture

Further, the disclosures regarding the same have been given under Form AOC-I annexed as Annexure-I.

## Textual information (19)

### 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 & material orders passed by the regulators or courts or tribunal

There have been no significant and material orders passed by any regulator or court or tribunal against the company during the financial year under review.

## Textual information (20)

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

Adequacy of Internal Financial Control with Reference to the Financial Statements

The Company has adequate Internal Financial Control commensurate to the size and operations of the Company.

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R. K. Lal & Co.
Name of auditor signing report	SINGH ANOOP KUMAR
Firms registration number of audit firm	001674N
Membership number of auditor	541727
Address of auditors	Flat No. 210, Second Floor, Chiranjiv Tower, 43 Nehru Place, New Delhi-110019
Permanent account number of auditor or auditor's firm	AAAFR6990E
SRN of form ADT-1	F68288893
Date of signing audit report by auditors	06/09/2024
Date of signing of balance sheet by auditors	06/09/2024

**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 Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans		Textual information (23) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records		To the best of our knowledge and as explained, the Central Government has not prescribed the maintenance of cost records under clause 148(1) of the Act, for the products/services of the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (27) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (28) [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 (29) [See below]	
Disclosure in auditors report relating to managerial remuneration	As Mentioned in Auditor's Report.	
Disclosure in auditors report relating to Nidhi Company		In our opinion the Company is not a Nidhi Company. Therefore, the provision of clause 3(xii) of the order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (31) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (32) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (33) [See below]

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (34) [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	Yes

## Textual information (21)

### **Disclosure in auditors report relating to fixed assets**

(a) (A) As per information and explanation provided to us and based on our examination of the records of the Company, the Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (B) The Company has maintained proper records showing full particulars of intangible assets. (b) During the year Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification is reasonable, having regard to the size of the Company and the nature of the assets. (c) The company neither owns any immovable property nor any immovable property has been held where the company is the lessee, therefore, provisions of clause 3(i)(c) of the order is not applicable. (d) The Company has not revalued any of its property, plant and equipment during the year. Accordingly clause 3(i)(d) is not applicable to the Company. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

## Textual information (22)

### **Disclosure in auditors report relating to inventories**

(a) The inventory has been physically verified by the management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification is appropriate having regards to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of accounts. (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

## Textual information (23)

### **Disclosure in auditors report relating to loans**

According to the information and explanations given to us, the Company has not made any investment, has not been provided any guarantee, has not been granted any secured or unsecured loans or advances in the nature of loans or provided security to any companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clause 3(iii) (a), (b), (c), (d), (e), (f) of the Order are not applicable to the Company and hence not commented upon.

## Textual information (24)

### **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 not made any investments and has not given loans/ guarantees and has not provided security to which the provisions of section 185 & section 186 of the Act apply and hence clause 3(iv) of the order is not applicable to the Company and thus not commented upon.

## Textual information (25)

### **Disclosure in auditors report relating to deposits accepted**

The Company has not accepted any deposits from public within the meaning of section 73 to 76 of the Act and rules framed there under and hence clause 3 (v) of the order is not applicable to the Company and hence not commented upon.

## Textual information (26)

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

(a) The Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, Income Tax, Duty of Custom, Employee State Insurance, provident fund and other material statutory dues applicable to it. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(c) According to the information and explanation given to us, there are no statutory dues referred to in above sub-clause (a) which have not been deposited on account of any dispute, therefore reporting under clause 3(vii)(b) of the Order is not applicable to the Company. The provisions relating to sales-tax, service tax, duty of excise is not applicable to the Company.

## Textual information (27)

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

(a) The company has not taken any loans or borrowings including any term loans or funds raised on short term basis from any financial institution or bank or Government, nor the company has raised loans during the year on pledge of any securities, therefore, the provisions of Clause 3(ix) of the Order are not applicable to the company. (b) The company has not been declared willful defaulter by any bank or financial institution or government or any government authority. (c) The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the order is not applicable. (d) On an overall examination of the financial statements of the Company, The Company has not raised any short-term funds during the year, hence clause 3(ix)(d) of the Order is not applicable. (e) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, the company has not taken any funds from an entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

## Textual information (28)

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

(a) According to information and explanation given to us the Company has not raised money by way of initial public offer or further public offer (including debt instrument) and hence clause 3(ix) of the order is not applicable to the Company.

## Textual information (29)

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

(a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management report that no fraud by the Company or no fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c) As informed by the management, there is no whistle-blower complaints received by the Company during the year, Hence the said clause is not applicable to the Company.

## Textual information (30)

### **Disclosure in auditors report relating to transactions with related parties**

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanation given by the management, the transactions with the related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the appropriate accounting standard. Further, being a private limited Company, Section 177 of the Act is not applicable to the Company and hence not commented upon.

## Textual information (31)

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

During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

## Textual information (32)

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

Based on audit procedure performed and based on information and explanation given by the management, the Company has not entered into any non-cash transaction with directors or persons connected with them and hence clause 3(xv) of the order is not applicable to the Company.

## Textual information (33)

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

(a) Based upon the audit procedures performed and based on information and explanation given by the management, the provision of sec 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company and hence clause 3(xvi) is of the order is not applicable to the Company. (b) The Company has not conducted non-banking financial or housing activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company. (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly reporting under clause 3(xvi)(c) of the Order is not applicable to the Company. (d) Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

## Textual information (34)

### Disclosure in auditor's report explanatory [Text Block]

#### Independent Auditor's Report

To the Members of IPEC India Private Limited  
Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of IPEC India Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2024, the Statement of profit and loss and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and profit, and its cash flows for the year ended on that date.

#### Basis for Opinion on Financial Statements

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ('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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, 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.

#### Responsibilities of Management and Those Charged with Governance 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 skepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

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

1. As required by Section 143(3) of the Act, we report that:

(a) 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.

(b) 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.

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on March 3, 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;

(f) 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".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, provision of sec 197 read with schedule V of the Act is not applicable to the Company being a Private Company and hence not commented upon.

(h) 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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company did not have any pending litigations which would impact its financial position to the financial statements;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses to the financial statements;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (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 performed 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) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks, the company has not used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software. Additionally, the audit trail has not been preserved by the company as per the statutory requirements for record retention

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure B", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For R. K. Lal & Co

Chartered Accountants

Firm registration number: 001674N

Anoop Kumar Singh
Partner
Membership No. 541727
Place: New Delhi
Date:

ICAI UDIN:

Annexure –A to the Independent Auditor’s Report on Financial Statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of IPEC India Private Limited (“the Company”) as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management 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 (the “Guidance Note”) issued by the Institute of Chartered Accountants of India. 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 Companies Act, 2013 (“the Act”).

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting with reference to the financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls and both issued by the Institute of Chartered Accountants of India. 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 with reference to these financial statements 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 with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these financial statements, 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 judgment, 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 internal financial controls system over financial reporting with reference to these financial statements.

Meaning of Internal Financial Controls over Financial Reporting with reference to these financial statements

A company’s internal financial control over financial reporting with reference to these financial statements 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 with reference to these financial statements 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 unauthorized 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 with reference to these financial statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these financial statements, 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 with reference to these financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these financial statements 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 internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India. However, we are of the opinion that there is further need to strengthen the internal financial controls system based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in such Guidance Note.

For R. K. Lal & CO  
Chartered Accountants  
Firm registration number: 001674N

Anoop Kumar Singh

Partner

Membership No. 541727

Place: New Delhi

Date:

ICAI UDIN:

The Annexure B referred to in our report to the members of IPEC India Private Limited for the year ended March 31, 2024, we report that: To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- (i) (a) (A) As per information and explanation provided to us and based on our examination of the records of the Company, the Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.  
(B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) During the year Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification is reasonable, having regard to the size of the Company and the nature of the assets.
- (c) The company neither owns any immovable property nor any immovable property has been held where the company is the lessee, therefore, provisions of clause 3(i)(c) of the order is not applicable.
- (d) The Company has not revalued any of its property, plant and equipment during the year. Accordingly clause 3(i)(d) is not applicable to the Company.
- (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii)(a) The inventory has been physically verified by the management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification is appropriate having regards to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of accounts.
- (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) According to the information and explanations given to us, the Company has not made any investment, has not been provided any guarantee, has not been granted any secured or unsecured loans or advances in the nature of loans or provided security to any companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clause 3(iii) (a), (b), (c), (d), (e), (f) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, the Company has not made any investments and has not given loans/ guarantees and has not provided security to which the provisions of section 185 & section 186 of the Act apply and hence clause 3(iv) of the order is not applicable to the Company and thus not commented upon.
- (v) The Company has not accepted any deposits from public within the meaning of section 73 to 76 of the Act and rules framed there under and hence clause 3 (v) of the order is not applicable to the Company and hence not commented upon.
- (vi) To the best of our knowledge and as explained, the Central Government has not prescribed the maintenance of cost records under clause 148(1) of the Act, for the products/services of the Company.
- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, Income Tax, Duty of Custom, Employee State Insurance, provident fund and other material statutory dues applicable to it. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.  
(c) According to the information and explanation given to us, there are no statutory dues referred to in above sub-clause (a) which have not been deposited on account of any dispute, therefore reporting under clause 3(vii)(b) of the Order is not applicable to the Company. The provisions relating to sales-tax, service tax, duty of excise is not applicable to the Company.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (ix) (a) The company has not taken any loans or borrowings including any term loans or funds raised on short term basis from any financial institution or bank or Government, nor the company has raised loans during the year on pledge of any securities, therefore, the provisions of Clause 3(ix) of the Order are not applicable to the company.  
(b) The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.  
(c) The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the order is not applicable.  
(d) On an overall examination of the financial statements of the Company, The Company has not raised any short-term funds during the year, hence clause 3(ix)(d) of the Order is not applicable.  
(e) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, the company

has not taken any funds from an entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

(x) (a) According to information and explanation given to us the Company has not raised money by way of initial public offer or further public offer (including debt instrument) and hence clause 3(ix) of the order is not applicable to the Company.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management report that no fraud by the Company or no fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As informed by the management, there is no whistle-blower complaints received by the Company during the year, Hence the said clause is not applicable to the Company.

(xii) In our opinion the Company is not a Nidhi Company. Therefore, the provision of clause 3(xii) of the order is not applicable to the Company.

(xiii) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanation given by the management, the transactions with the related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the appropriate accounting standard. Further, being a private limited Company, Section 177 of the Act is not applicable to the Company and hence not commented upon.

(xiv) In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Act and hence clause 3(xiv)(a) of the Order is not applicable.

(xv) Based on audit procedure performed and based on information and explanation given by the management, the Company has not entered into any non-cash transaction with directors or persons connected with them and hence clause 3(xv) of the order is not applicable to the Company.

(xvi)(a) Based upon the audit procedures performed and based on information and explanation given by the management, the provision of sec 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company and hence clause 3(xvi) is of the order is not applicable to the Company.

(b) The Company has not conducted non-banking financial or housing activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete.

Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred any cash loss during the financial year covered by our audit.

(xii) There has been no resignation of the statutory auditors of the Company during the year and accordingly the reporting under clause (xviii) is not applicable.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans 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 indicating 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) Based on audit conducted during the year, section 135 of the Act is not applicable to the Company as Company's net worth was less than rupees five hundred crore, turnover was less than one thousand crore and net profit was less than five crore during the immediately preceding financial year and hence, reporting under clause 3(xx)(a) and (b) of the Order are not applicable to the Company.

(xxi) The Company is not required to prepare consolidated financial statements and hence, reporting under clause 3(xxi) of the Order is not applicable.

For R. K. Lal & CO

Chartered Accountants  
Firm registration number: 001674N

Anoop Kumar Singh

Partner

Membership No. 541727

Place: New Delhi

Date:

ICAI UDIN:

### [400500] Disclosures - Secretarial audit report

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[100100] Balance sheet**

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

	<b>31/03/2024</b>	<b>31/03/2023</b>
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	27,416.22	26,893.32
Reserves and surplus	1,50,006	92,335
Total shareholders' funds	1,77,422.22	1,19,228.32
Share application money pending allotment	0	16,600
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	0	0
Long-term provisions	134	13
Total non-current liabilities	134	13
Current liabilities [Abstract]		
Short-term borrowings	10,114	0
Trade payables	93,402.78	1,50,086.68
Other current liabilities	56,867	3,32,474
Short-term provisions	22,316	34,651
Total current liabilities	1,82,699.78	5,17,211.68
Total equity and liabilities	3,60,256	6,53,053
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	55,951	29,016
Intangible assets	371	112
Tangible assets capital work-in-progress	2,346	2,346
Total fixed assets	58,668	31,474
Non-current investments	3,779	3,779
Deferred tax assets (net)	1,029	675
Long-term loans and advances	1,500	1,500
Total non-current assets	64,976	37,428
Current assets [Abstract]		
Current investments	0	0
Inventories	89,578	1,56,017
Trade receivables	72,604	2,57,876
Cash and bank balances	6,929	34,875
Short-term loans and advances	21,904	74,013
Other current assets	1,04,265	92,844
Total current assets	2,95,280	6,15,625
Total assets	3,60,256	6,53,053

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	VINOD	ZOHRA
Middle name of director		FAZIL
Last name of director	SHARMA	KHAN
Designation of director	Managing Director	Director
Director identification number of director	00064374	06925009
Date of signing of financial statements by director	06/09/2024	06/09/2024

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in Thousands 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 extraordinary items and tax	1,322	42,482	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	7,624	5,439	
Other adjustments to reconcile profit (loss)	(A) -13,479	(B) 18,001	
Total adjustments to profit (loss)	-5,855	23,440	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	66,439	36,858	
Adjustments for decrease (increase) in trade receivables	1,85,272	-16,930	
Adjustments for decrease (increase) in other current assets	(C) 40,688	(D) 1,32,700	
Adjustments for increase (decrease) in trade payables	-56,683	48,525	
Adjustments for increase (decrease) in other current liabilities	(E) -2,87,821	(F) -2,96,568	
Total adjustments for working capital	-52,105	-95,415	
Total adjustments for reconcile profit (loss)	-57,960	-71,975	
Net cash flows from (used in) operations	-56,638	-29,493	
Net cash flows from (used in) operating activities before extraordinary items	-56,638	-29,493	
Net cash flows from (used in) operating activities	-56,638	-29,493	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	34,819	19,148	
Net cash flows from (used in) investing activities before extraordinary items	-34,819	-19,148	
Net cash flows from (used in) investing activities	-34,819	-19,148	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	53,396	33,999	
Proceeds from borrowings	10,114	0	
Net cash flows from (used in) financing activities before extraordinary items	63,510	33,999	
Net cash flows from (used in) financing activities	63,510	33,999	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-27,947	-14,642	
Net increase (decrease) in cash and cash equivalents	-27,947	-14,642	
Cash and cash equivalents cash flow statement at end of period	6,929	34,875	49,516

**Footnotes**

(A) Adjustment for Tax Expense : -1040

(B) Adjustment for Tax Expense : -10941

(C) (Increase)/Decrease in ST Loans &amp; Advances : 52109 (Increase)/Decrease in Other Current Assets : -11421

(D) (Increase)/Decrease in ST Loans &amp; Advances : 167300 (Increase)/Decrease in Other Current Assets : -34600

(E) Increase/(Decrease) Other current liabilities : -275608 Increase/(Decrease) Short term provision : -12213

(F) Increase/(Decrease) Other current liabilities : -322439 Increase/(Decrease) Short term provision : 25871

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 9,13,874	[shares] 8,96,444	[shares] 9,13,874	[shares] 8,96,444

**Disclosure of shareholding more than five per cent in company [Table]**

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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			Equity	Equity
Name of shareholder			MEHER ENTERPRISES PRIVATE LIMITED	MEHER ENTERPRISES PRIVATE LIMITED
CIN of shareholder			U74140KA2001PTC028954	U74140KA2001PTC028954
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 9,13,874	[shares] 8,96,444	[shares] 9,13,874	[shares] 8,96,444
Percentage of shareholding in company			33.33%	33.33%

**Disclosure of shareholding more than five per cent in company [Table]**

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Deki Electronics Limited	Deki Electronics Limited	Sungho Electronics Corporation	Sungho Electronics Corporation
CIN of shareholder	U32109DL1978PLC008845	U32109DL1978PLC008845		
Country of incorporation or residence of shareholder	INDIA	INDIA	KOREA , DEMOCRATIC PEOPLE'S REPUBLIC OF	KOREA , DEMOCRATIC PEOPLE'S REPUBLIC OF
Number of shares held in company	[shares] 9,13,874	[shares] 8,96,444	[shares] 9,13,874	[shares] 8,96,444
Percentage of shareholding in company	33.33%	33.33%	33.33%	33.33%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Value of shares authorised	35,000	35,000	35,000	35,000
Number of shares issued	[shares] 27,41,622	[shares] 26,89,332	[shares] 27,41,622	[shares] 26,89,332
Value of shares issued	27,416.22	26,893.32	27,416.22	26,893.32
Number of shares subscribed and fully paid	[shares] 27,41,622	[shares] 26,89,332	[shares] 27,41,622	[shares] 26,89,332
Value of shares subscribed and fully paid	27,416.22	26,893.32	27,416.22	26,893.32
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 27,41,622	[shares] 26,89,332	[shares] 27,41,622	[shares] 26,89,332
Total value of shares subscribed	27,416.22	26,893.32	27,416.22	26,893.32
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 27,41,622	[shares] 26,89,332	[shares] 27,41,622	[shares] 26,89,332
Value of shares called	27,416.22	26,893.32	27,416.22	26,893.32
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	27,416.22	26,893.32	27,416.22	26,893.32
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 52,290	[shares] 19,332	[shares] 52,290	[shares] 19,332
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 52,290	[shares] 19,332	[shares] 52,290	[shares] 19,332

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 52,290	[shares] 19,332	[shares] 52,290	[shares] 19,332
Number of shares outstanding at end of period	[shares] 27,41,622	[shares] 26,89,332	[shares] 27,41,622	[shares] 26,89,332
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	522.9	193.32	522.9	193.32
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	522.9	193.32	522.9	193.32
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	522.9	193.32	522.9	193.32
Share capital at end of period	27,416.22	26,893.32	27,416.22	26,893.32
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] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[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	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	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]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 35,00,000	[shares] 35,00,000
Value of shares authorised	35,000	35,000
Number of shares issued	[shares] 27,41,622	[shares] 26,89,332
Value of shares issued	27,416.22	26,893.32
Number of shares subscribed and fully paid	[shares] 27,41,622	[shares] 26,89,332
Value of shares subscribed and fully paid	27,416.22	26,893.32
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 27,41,622	[shares] 26,89,332
Total value of shares subscribed	27,416.22	26,893.32
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 27,41,622	[shares] 26,89,332
Value of shares called	27,416.22	26,893.32
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	27,416.22	26,893.32
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[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 shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 52,290	[shares] 19,332
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 52,290	[shares] 19,332
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 52,290	[shares] 19,332
Number of shares outstanding at end of period	[shares] 27,41,622	[shares] 26,89,332
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	522.9	193.32

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	522.9	193.32
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	522.9	193.32
Share capital at end of period	27,416.22	26,893.32
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 in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[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 reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	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]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [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
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	282	31,541	0	0
Other additions to reserves	57,390	47,067	69,474	17,205
Total additions to reserves	57,672	78,608	69,474	17,205
Total changes in reserves	57,672	78,608	69,474	17,205
Reserves at end of period	1,50,006	92,335	88,479	19,005

**Statement of changes in reserves [Table]**

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]	Other reserves [Member]		Other reserves, others [Member]
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	0
Other additions to reserves		-12,084	29,862	-12,084
Total additions to reserves		-12,084	29,862	-12,084
Total changes in reserves		-12,084	29,862	-12,084
Reserves at end of period	1,800	17,777	29,862	17,777
Description of nature and purpose of other reserves/funds				Share Base Payment Reserve

**Statement of changes in reserves [Table]**

..(3)

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

Components of reserves [Axis]	Other reserves, others [Member]		Surplus [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
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		282	31,541
Other additions to reserves	29,862			
Total additions to reserves	29,862		282	31,541
Total changes in reserves	29,862		282	31,541
Reserves at end of period	29,862	0	43,750	43,468
Description of nature and purpose of other reserves/funds	Share Base Payment Reserve			

**Statement of changes in reserves [Table]**

..(4)

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2022
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	11,927

**[200300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Other loans and advances [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,114	0	10,114	0

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	10,114	0

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	34,415	19,148	34,415	19,148		
Depreciation tangible assets	-7,479	-5,250			7,479	5,250
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	26,936	13,898	34,415	19,148	7,479	5,250
Tangible assets at end of period	55,951	29,016	72,546	38,132	16,595	9,116

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Sub classes of tangible assets [Axis]		Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	34,415	19,148	34,415	19,148		
Depreciation tangible assets	-7,479	-5,250			7,479	5,250
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	26,936	13,898	34,415	19,148	7,479	5,250
Tangible assets at end of period	55,951	29,016	72,546	38,132	16,595	9,116

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32,932	18,000	32,932	18,000		
Depreciation tangible assets	-5,963	-3,660			5,963	3,660
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	26,969	14,340	32,932	18,000	5,963	3,660
Tangible assets at end of period	53,779	26,810	65,725	32,793	11,946	5,983

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32,932	18,000	32,932	18,000		
Depreciation tangible assets	-5,963	-3,660			5,963	3,660
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	26,969	14,340	32,932	18,000	5,963	3,660
Tangible assets at end of period	53,779	26,810	65,725	32,793	11,946	5,983

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32	142	32	142		
Depreciation tangible assets	-196	-229			196	229
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-164	-87	32	142	196	229
Tangible assets at end of period	561	726	1,289	1,258	728	532

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32	142	32	142		
Depreciation tangible assets	-196	-229			196	229
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-164	-87	32	142	196	229
Tangible assets at end of period	561	726	1,289	1,258	728	532

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	296	173	296	173		
Depreciation tangible assets	-338	-410			338	410
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-42	-237	296	173	338	410
Tangible assets at end of period	500	542	1,635	1,339	1,135	797

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	296	173	296	173		
Depreciation tangible assets	-338	-410			338	410
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-42	-237	296	173	338	410
Tangible assets at end of period	500	542	1,635	1,339	1,135	797

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,155	833	1,155	833		
Depreciation tangible assets	-982	-949			982	949
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	173	-116	1,155	833	982	949
Tangible assets at end of period	1,111	938	3,839	2,684	2,728	1,746

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,155	833	1,155	833		
Depreciation tangible assets	-982	-949			982	949
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	173	-116	1,155	833	982	949
Tangible assets at end of period	1,111	938	3,839	2,684	2,728	1,746

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-2				2
Impairment loss recognised in profit or loss tangible assets	0	0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0				0
Total other adjustments tangible assets	0	0				0
Total changes in tangible assets	0	-2	0	0	0	2
Tangible assets at end of period	0	0	58	58	58	58

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-2			0	2
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	-2	0	0	0	2
Tangible assets at end of period	0	0	58	58	58	58

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-2			0	2
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	-2	0	0	0	2
Tangible assets at end of period	0	0	58	58	58	58

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [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	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 tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0.00	0	0.00	0	0.00
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-2				0 2
Impairment loss recognised in profit or loss tangible assets	0	0				0 0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				0 0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0				0 0
Total other adjustments tangible assets	0	0				0 0
Total changes in tangible assets	0	-2	0	0	0	2
Tangible assets at end of period	0	0	58	58	58	58

## Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]			
	Owned and leased assets [Member]		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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	15 Years	15 Years

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Office equipment [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	10 Years	10 Years	Refer to child member	Refer to child member

**Disclosure of additional information tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value	Written Down Value	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	5 Years	5 Years	Refer to child member	Refer to child member	3 Years	3 Years

**Disclosure of additional information tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	2 Years	2 Years

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	404	0	404	0		
Total additions to intangible assets	404	0	404	0		
Amortization intangible assets	-145	-189			145	189
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	259	-189	404	0	145	189
Intangible assets at end of period	371	112	1,608	1,204	1,237	1,092

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-11	-30			11	30
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-11	-30	0	0	11	30
Intangible assets at end of period	8	19	235	235	227	216

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	404	0	404	0		
Total additions to intangible assets	404	0	404	0		
Amortization intangible assets	-134	-159			134	159
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	270	-159	404	0	134	159
Intangible assets at end of period	363	93	1,373	969	1,010	876

## Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of 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]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-1	-2			1	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-1	-2	0	0	1	2
Intangible assets at end of period	2	3	17	17	15	14

## Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-1	-2			1	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-1	-2	0	0	1	2
Intangible assets at end of period	2	3	17	17	15	14

## Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-1	-2			1	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-1	-2	0	0	1	2
Intangible assets at end of period	2	3	17	17	15	14

## Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-1	-2			1	2
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-1	-2	0	0	1	2
Intangible assets at end of period	2	3	17	17	15	14

## Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	404	0	404	0		
Total additions to intangible assets	404	0	404	0		
Amortization intangible assets	-134	-159			134	159
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	270	-159	404	0	134	159
Intangible assets at end of period	363	93	1,373	969	1,010	876

## Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	404	0	404	0		
Total additions to intangible assets	404	0	404	0		
Amortization intangible assets	-134	-159			134	159
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	270	-159	404	0	134	159
Intangible assets at end of period	363	93	1,373	969	1,010	876

## Disclosure of intangible assets [Table]

..(10)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of 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]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-10	-28			10	28
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-10	-28	0	0	10	28
Intangible assets at end of period	6	16	218	218	212	202

## Disclosure of intangible assets [Table]

..(11)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-10	-28			10	28
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-10	-28	0	0	10	28
Intangible assets at end of period	6	16	218	218	212	202

## Disclosure of intangible assets [Table]

..(12)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of 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]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	0	0.00	0	0.00	0	0.00
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-10	-28			10	28
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-10	-28	0	0	10	28
Intangible assets at end of period	6	16	218	218	212	202

## Disclosure of intangible assets [Table]

..(13)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	0	0.00	0	0.00	0	0.00
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-10	-28			10	28
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	-10	-28	0	0	10	28
Intangible assets at end of period	6	16	218	218	212	202

## Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible 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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	NA	NA
Description of amortization method used	-	-	-	-	-	-

**Disclosure of additional information intangible assets [Table]**

..(2)

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

Classes of intangible assets [Axis]	Trade marks [Member]		Computer software [Member]			
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	3-5 Years	3-5 Years	NA	NA	3-5 Years	3-5 Years
Description of amortization method used	Written Down Value	Written Down Value	-	-	Written Down Value	Written Down Value

**Disclosure of additional information intangible assets [Table]**

..(3)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of intangible assets [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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	3-5 Years	3-5 Years
Description of amortization method used	-	-	-	-	Written Down Value	Written Down Value

**[200400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	3,779	3,779
Name of body corporate in whom investment has been made	IPEC DRIVE SYSTEMS PRIVATE LIMITED	IPEC DRIVE SYSTEMS PRIVATE LIMITED
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Joint Venture	Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 3,50,000	[shares] 3,50,000

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	3,779	3,779
Aggregate provision for diminution in value of non-current investments	0	0
Share non-current investments joint ventures	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [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 [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	134	13	7,178	5,394
Provision other employee related liabilities			2,421	1,187
Total provisions for employee benefits	134	13	9,599	6,581
Provision for corporate tax [Abstract]				
Provision for other tax			2,467	12,308
Total provision for corporate tax			2,467	12,308
CSR expenditure provision	0	0	0	0
Other provisions			(A) 10,250	(B) 15,762
Total provisions	134	13	22,316	34,651

**Footnotes**

(A) ESIC Payables : 16 EPF Payables : 346 Expense Payable : 1047 Warranty provisions : 8613 Audit Fee Payable : 225 Transportation Charges Payable : 0 Labour Welfare Fund Payable : 3

(B) ESIC Payables : 187 EPF Payables : 222 Expense Payable : 0 Warranty provisions : 14467 Audit Fee Payable : 228 Transportation Charges Payable : 657 Labour Welfare Fund Payable : 1

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,500	1,500	1,500	1,500
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,500	1,500	1,500	1,500
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Loans advances given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	21,904	74,013	20,886	72,583
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	21,904	74,013	20,886	72,583
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]	
	Loans advances given employees [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	1,018	1,430
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,018	1,430
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	72,604	2,57,876	72,604	2,57,876
Allowance for bad and doubtful debts			0	0
Total trade receivables	72,604	2,57,876	72,604	2,57,876
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	89,578	1,56,017	89,578	1,56,017
Mode of valuation	As Mentioned in notes to the accounts.	As Mentioned in notes to the accounts.	As Mentioned in notes to the accounts.	As Mentioned in notes to the accounts.

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	As Mentioned in Notes to the Accounts.	As Mentioned in Notes to the Accounts.
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	4,078	4,628
Public deposit payable, current	0	0
Total other payables, current	4,078	4,628
Advance received from customers	47,340	3,23,182
Accrued salary payable	5,403	4,664
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 46	(B) 0
Total other current liabilities	56,867	3,32,474
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	1,722	1,193
Other balances with banks	5,026	33,667
Total balance with banks	6,748	34,860
Cash on hand	181	15
Total cash and cash equivalents	6,929	34,875
Total cash and bank balances	6,929	34,875
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 twelve months maturity	0	0
Other current assets, others	(C) 1,04,265	(D) 92,844
Total other current assets	1,04,265	92,844

**Footnotes**

(A) EPF Employee Contribution : 46

(B) EPF Employee Contribution : 0

(C) Input Tax Credit - GST : 21798 Prepaid Expenses : 1530 Advance to Govt. Authorities : 79065 TDS receivables : 1872

(D) Input Tax Credit - GST : 19321 Prepaid Expenses : 615 Advance to Govt. Authorities : 68522 TDS receivables : 4386

**[200700] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
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
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
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	1,77,422	1,19,228
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
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

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (35) [See below]

## Textual information (35)

**Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]**

2.	Summary of Significant accounting policies			
a)	Basis of Preparation of Financial Statements			
	<p>The financial statements of the Company have been prepared in accordance with generally accepted accounting principles of India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013 ('the Act'). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounts of the company have been prepared on a going concern basis.</p> <p>All assets and liabilities have been classified as current or non-current as per the criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature business the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.</p>			
	The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.			
	Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division I of Schedule III of the Companies Act, 2013 and applicable for the reporting period beginning on or after April 1, 2022. The amendment encompasses certain additional disclosure requirements. The Company has applied and incorporated the requirements of amended Division I of Schedule III of the Companies Act, 2013, to the extent applicable on it while preparing these financial statements.			
	The financial statements are presented in Indian Rupees unless otherwise stated.			
b)	Use of estimates			
	The preparation of financial statements in conformity with Indian GAAP requires			

management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as on the date of financial statements which in management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing

	the accompanying financial statements. Any revision to accounting estimates is recognized prospectively in current and future periods.			
c)	Current & non-current classification			
	All assets and liabilities are classified into current and non-current.			
Assets				
An asset is classified as current when it satisfies any of the following criteria:				
i) It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;				
ii) It is held primarily for the purpose of being traded;				
iii) It is expected to be realized within 12 months after the reporting date; or				
iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.				
Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.				
Liabilities				
A liability is classified as current when it satisfies any of the following criteria:				
i) It is expected to be settled in the company's normal				

operating cycle;			
ii) It is held primarily for the purpose of being traded;			
iii) It is due to be settled within 12 months after the reporting date; or			
iv) The company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, results in its settlement by the issue of equity instruments do not affect its classification.			
Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.			
d)	Property Plant and Equipment's and Intangible Assets		
	Property Plant & Equipment are stated at the cost of acquisition less accumulated depreciation. The cost of fixed assets includes purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use.		
Intangible assets are recognized if it is probable that the future economic benefits that are attributable to the assets will flow to the Company and cost of the assets can be measured reliably.			
e)	Depreciation		
	Leasehold Improvements are amortized over the period of useful life.		
Depreciation on is provided on Written Down Value method over its economic useful lives, estimated by the management which are equal to the useful lives prescribed under Schedule II of the Companies Act, 2013:			
Property Plant and Equipment	Useful Lives		

Plant and Machinery	15 Years		
Furniture & Fixtures	10 Years		
Tools & Spares	5 Years		
Office Equipment	5 Years		
Computers & Pheriperals	3 Years		
Books & Manuals	2 Years		
Intangibles	3 to 5 years		
f)	Impairment of Assets		
	The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the Company has measured its 'value in use' on the basis of cash flows of next five years projections, estimation based on current prices.		
	After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. A previously recognised impairment loss is increased or reversed depending on changes in circumstances. However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.		
g)	Revenue Recognition		
	Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.		
Sale of Goods			
Revenue from sale of goods is recognised at the point of dispatch on transfer of all significant risks and rewards of ownership to the buyer.			
Service Income			

	Service Income is recognised as per the terms of the contract with the customer, when the related services are rendered. It is stated net of goods and services tax.			
	Interest Income			
	Interest income is recognized on time proportion basis.			
h)	Foreign Currency Transactions			
	Initial recognition			
	Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate prevailing between the reporting currency and the foreign currency at the time of the transaction.			
	Conversion			
	Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.			
	Exchange Differences			
	Exchange differences arising on the settlement of monetary items or on reporting monetary items of the Company at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.			
i)	Retirement and Other Employee Benefits			
	Short term employee benefit			

	All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries and wages, etc. and the expected cost of the bonus / ex-gratia are recognised in the period in which the employee renders the related service.			
Post-employment employee benefits				
Defined Contribution schemes				
Company's contributions to the Provident Fund and Employee's State Insurance Fund are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.				
	Defined benefits plans			
	The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any plan assets is deducted.			
	The present value of the obligation under such defined benefit plan is determined based on actuarial valuation, carried out by an independent actuary at each Balance Sheet date, using the Projected Unit Credit Method, which recognizes each period of service as giving rise to an additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.			
	The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government Securities as at the Balance Sheet date.			
Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss.				
	Other long term employee benefits			
	Company's liabilities towards compensated absences to employees are accrued on the basis of valuations, as at the Balance Sheet date, carried out by an independent actuary using Projected Unit Credit Method. Actuarial gains and losses comprise			

experience adjustments and the effects

	of changes in actuarial assumptions and are recognised immediately in the Statement of Profit and Loss.			
j)	Leases			
	Assets taken under leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.			
k)	Taxation			
	Income-tax expense comprises current tax, deferred tax charge or credit.			
Current tax				
Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws.				
Deferred tax				
Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.				
	Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognized only if there is a virtual certainty of realization of such asset. Deferred tax asset is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.			
	MAT			
	Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The			

credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is

	reviewed at each balance sheet date and written down to the extent, the aforesaid convincing evidence no longer exists.			
l)	Borrowing Cost			
	Borrowing costs, including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs, directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized. Other borrowing costs are recognized as an expense.			
m)	Earnings Per Share			
	Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.			
	Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES). PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity shares.			
n)	Provisions and Contingencies			
	A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.			
	Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of future events not wholly within the control of the Company.			
	When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.			
(o)	Employee stock compensation cost			

	Employees (including senior executives) of the company receive remuneration in the form of share based payment transactions, whereby employees render services as consideration for equity instruments (equity-settled transactions).		
	In accordance with the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and the Guidance Note on Accounting for Employee Share-based Payments, the cost of equity-settled transactions is measured using the intrinsic value method. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit recognized in the statement of profit and loss for a period represents the movement in cumulative expense recognized as at the beginning and end of that period and is recognized in employee benefits expense.		
	Where the terms of an equity-settled transaction award are modified, the minimum expense recognized is the expense as if the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total intrinsic value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification.		

### [201700] Notes - Government grants

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

### [201200] Notes - Employee benefits

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (36) [See below]

## Textual information (36)

### Disclosure of employee benefits explanatory [Text Block]

#### Retirement and Other Employee Benefits

##### Short term employee benefit

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries and wages, etc. and the expected cost of the bonus / ex-gratia are recognised in the period in which the employee renders the related service.

##### Post-employment employee benefits

##### Defined Contribution schemes

Company's contributions to the Provident Fund and Employee's State Insurance Fund are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.

##### Defined benefits plans

The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any plan assets is deducted.

The present value of the obligation under such defined benefit plan is determined based on actuarial valuation, carried out by an independent actuary at each Balance Sheet date, using the Projected Unit Credit Method, which recognizes each period of service as giving rise to an additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government Securities as at the Balance Sheet date.

Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss.

##### Other long term employee benefits

Company's liabilities towards compensated absences to employees are accrued on the basis of valuations, as at the Balance Sheet date, carried out by an independent actuary using Projected Unit Credit Method. Actuarial gains and losses comprise experience adjustments and the effects of changes in actuarial assumptions and are recognised immediately in the Statement of Profit and Loss.

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	ZOHRA FAZIL KHAN	ZOHRA FAZIL KHAN
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAQPZ5152L	AAQPZ5152L
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	6,603	4,581
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	282	31,541
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	282	31,541

**[202800] Notes - Subsidiary information**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[202400] Notes - Investments in associates**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

**[202500] Notes - Financial reporting of interests in joint ventures****Disclosure of interests in significant joint ventures [Table]**

..(1)

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

<b>Interests in significant joint ventures [Axis]</b>	<b>1</b>
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of interests in significant joint ventures [Abstract]	
Disclosure of interests in significant joint ventures [LineItems]	
Form of joint venture	Jointly controlled entities
Proportion of ownership interest in jointly controlled entity	50.00%
Number of shares held of joint venture	[shares] 0
Amount of investment in joint venture	0
Name of jointly controlled entity	IPEC DRIVE SYSTEMS PRIVATE LIMITED
Country of incorporation or residence of jointly controlled entity	INDIA
CIN of joint venturer	U31909DL2018PTC341359
Whether joint venture has been considered in consolidation	Yes

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	Yes
Disclosure of interests in significant joint ventures explanatory [TextBlock]	
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202700] Notes - Cash flow statements**

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

	31/03/2024	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	6,929	34,875	49,516
Total cash and cash equivalents	6,929	34,875	

**[100200] Statement of profit and loss**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	9,08,526	28,31,994
Revenue from sale of services	0	1
Total revenue from operations other than finance company	9,08,526	28,31,995
Total revenue from operations	9,08,526	28,31,995
Other income	12,990	221
Total revenue	9,21,516	28,32,216
Expenses [Abstract]		
Cost of materials consumed	7,62,972	25,71,739
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,02,087	1,04,461
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	7,625	5,439
Total depreciation, depletion and amortisation expense	7,625	5,439
CSR expenditure	0	0
Other expenses	47,510	1,08,095
Total expenses	9,20,194	27,89,734
Total profit before prior period items, exceptional items, extraordinary items and tax	1,322	42,482
Total profit before extraordinary items and tax	1,322	42,482
Total profit before tax	1,322	42,482
Tax expense [Abstract]		
Current tax	1,394	11,860
Deferred tax	-354	-919
Total tax expense	1,040	10,941
Total profit (loss) for period from continuing operations	282	31,541
Total profit (loss) for period before minority interest	282	31,541
Total profit (loss) for period	282	31,541
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.11	[INR/shares] 11.81
Diluted earnings per equity share	[INR/shares] 0.11	[INR/shares] 11.81
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**[300500] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	9,08,526	28,31,994
Total revenue from sale of products	9,08,526	28,31,994
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	1
Total revenue from sale of services	0	1
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	83	78
Total interest income on current investments	83	78
Total interest income	83	78
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Excess provisions written back	12,085	0
Miscellaneous other non-operating income	(A) 822	(B) 143
Total other non-operating income	12,907	143
Total other income	12,990	221
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	92,303	66,877
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	157	210
Total contribution to provident and other funds	157	210
Staff welfare expense	9,627	7,513
Other employee related expenses	(C) 0	(D) 29,861
Total employee benefit expense	1,02,087	1,04,461
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	5,642	5,232
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	212	46
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	8	17
Total rates and taxes excluding taxes on income	8	17
Research development expenditure	10	45,374
Electricity expenses	1,777	1,181
Telephone postage	377	421
Printing stationery	324	106
Travelling conveyance	1,525	749
Legal professional charges	9,681	4,219

Safety security expenses	1,541	1,082
Directors sitting fees	0	0
Bank charges	2,847	2,106
Advertising promotional expenses	87	73
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	250	250
Total payments to auditor	250	250
Miscellaneous expenses	(E) 23,229	(F) 47,239
Total other expenses	47,510	1,08,095
Current tax [Abstract]		
Current tax pertaining to current year	1,394	11,860
Total current tax	1,394	11,860

### Footnotes

(A) Others : 733 Sale of Scrap : 89

(B) Others : 0 Sale of Scrap : 143

(C) Employee compensation Expenses : 0

(D) Employee compensation Expenses : 29861

(E) Repairs & Maintainance expenses : 1372 Transportation Expenses : 1684 Postage & Courier Expenses : 247 Other Expenses : 3270  
Provision for Warranty : 4573 Office Expenses : 1020 Factory Expenses : 567 Exchange Fluctuation Charges : 0 Support Service Expenses : 650 Bad Debts : 9846

(F) Repairs & Maintainance expenses : 26 Transportation Expenses : 5918 Postage & Courier Expenses : 473 Other Expenses : 1376  
Provision for Warranty : 14307 Office Expenses : 828 Factory Expenses : 2169 Exchange Fluctuation Charges : 41 Support Service Expenses : 558 Bad Debts : 21543

### [300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands 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]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	0	1
Total gross income from services rendered	0	1
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	9,08,526	28,31,994
Total domestic turnover goods, gross	9,08,526	28,31,994
Total revenue from sale of products	9,08,526	28,31,994
Domestic revenue services	0	1
Total revenue from sale of services	0	1
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (37) [See below]

**Textual information (37)****Disclosure of revenue explanatory [Text Block]**

Revenue Recognition
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
Sale of Goods
Revenue from sale of goods is recognised at the point of dispatch on transfer of all significant risks and rewards of ownership to the buyer.
Service Income
Service Income is recognised as per the terms of the contract with the customer, when the related services are rendered. It is stated net of goods and services tax.
Interest Income
Interest income is recognized on time proportion basis.

**[300700] 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 Thousands of INR

Key managerial personnels and directors [Axis]	1	2	4
	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	ZOHRA FAZIL KHAN	VINOD SHARMA	SUNG JAE PARK
Director identification number of key managerial personnel or director	06925009	00064374	08115653
Permanent account number of key managerial personnel or director		AANPS2804D	ABCPY1968N
Date of birth of key managerial personnel or director	23/07/1991	20/09/1965	09/11/1984
Designation of key managerial personnel or director	Director	Managing Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

**[301000] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in Thousands 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	No