

BHANDARI AUTOMOBILES 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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U51109WB1994PTC065147	
Permanent account number of entity	AABC5407E	
Address of registered office of company	Bhandari Building, Jhapatapur, Kharagpur, Dist Midnapore, West Bengal, India, 721301	
Type of industry	Commercial and Industrial	
Registration date	16/09/1994	
Category/sub-category of company	Company Limited by shares	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	1,641	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	05/09/2024	
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	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Bhandari Building, Jhapatapur, Kharagpur, Dist Midnapore, West Bengal, India, 721301	
Name of city of place of maintenance of computer servers (storing accounting data)	KHARAGPUR	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	WEST BENGAL	
Pin code of place of maintenance of computer servers (storing accounting data)	721301	
Name of district of place of maintenance of computer servers (storing accounting data)	MIDNAPORE	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	03366137530	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9962
Description of product or service category	RETAIL TRADE SERVICE
Turnover of product or service category	2,59,474.57
Highest turnover contributing product or service (ITC 8 digit) code	99622813
Description of product or service	CARS AND COMMERCAILS CARS
Turnover of highest contributing product or service	2,59,474.57

[400400] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	R E E N A BHANDARI	S A N J A Y BHANDARI
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00929596	00221095
Date of signing board report	05/09/2024	05/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	AS ATTACHED
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS ATTACHED
Disclosures relating to amount recommended to be paid as dividend	AS ATTACHED
Details regarding energy conservation	AS ATTACHED
Details regarding technology absorption	AS ATTACHED
Details regarding foreign exchange earnings and outgo	AS ATTACHED
Disclosures in director's responsibility statement	AS ATTACHED
Details of material changes and commitment occurred during period affecting financial position of company	AS ATTACHED
Particulars of loans guarantee investment under section 186 [TextBlock]	A S ATTACHED
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	A S ATTACHED
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
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	N O T APPLICABLE
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	A S ATTACHED
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	A S ATTACHED
Disclosure of statement on development and implementation of risk management policy [TextBlock]	A S ATTACHED
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	A S ATTACHED
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	A S ATTACHED
Disclosure of change in nature of business [TextBlock]	A S ATTACHED
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A S ATTACHED
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A S ATTACHED
Details relating to deposits covered under chapter v of companies act [TextBlock]	A S ATTACHED
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A S ATTACHED
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	A S ATTACHED
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	A S ATTACHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	A S ATTACHED
Number of meetings of board	8

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

ANNUAL REPORT
2023-2024

BHANDARI AUTOMOBILES PRIVATE LIMITED

CORPORATE INFORMATION

Board of Directors:

Mr. Sanjay Bhandari
Mrs. Reena Bhandari
Mr. Ritesh Kumar Sarraf
Mr. Shyam Sundar Purushottam

Statutory Auditors:

M/s. FOR A.C. MAROTI & CO
Chartered Accountants

Registered Office:

CIN : U51109WB1994PTC065147
Bhandari Building
Jhapatapur ,Dist- Midnpore
Kharagpur -721301
E Mail : bapl@bhandariautomobile.com
Phone No: 032-22291227

NOTICE

BHANDARI AUTOMOBILES PRIVATE LIMITED

CIN: U51109WB1994PTC065147

R.O: Bhandari Building, Jhapatapur , Dist - Midnpore, Kharagpur -721301

E Mail: bapl@bhandariautomobile.com , Ph:032-22291227.

Notice is hereby given that the Annual General Meeting of M/s. Bhandari Automobiles Private Limited will be held on Friday, 30 th September, 2024 at 11.00 AM at the Registered Office at Bhandari Building, Jhapatapur , Dist- Midnpore Kharagpur -721301, to transact the following businesses:

ORDINARY BUSINESS:

a) To receive, consider and adopt the Standalone Audited Financial Statements of the Company for the year ending 31st March, 2024 including the audited Balance sheet as at 31st March, 2024 and Statement of Profit and Loss for the year ended 31st March, 2024 and the reports of Board of Directors' and Auditors' reports thereon.

b) To receive, consider and adopt the Consolidated Audited Financial Statements of the Company for the year ending 31st March, 2024 including the Consolidated Audited Balance sheet as at 31st March, 2024 and Consolidated statement of Profit and Loss for the year ended 31st March, 2024 and the Auditors' reports thereon.

Place: Kharagpur
Date: 05.09.2024

By the Order of the Board
For Bhandari Automobiles Private Limited

SANJAY BHANDARI
Director
DIN-00221095

NOTES:

A Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on poll instead of herself/himself and the proxy need not be a member of the Company.

Proxy, in order to be effective, must deposit the proxy form at the Registered Office of the company not less than 48 hours before the commencement of the meeting.

Corporate Members are requested to send a duly certified copy of the Board Resolution authorizing their representation to attend and vote on their behalf at the Meeting.

Members are requested to intimate change in their address, if any, immediately to the Company at its Registered Office quoting their folio numbers.

Members are requested to bring their copies of the Annual Report for the meeting.

All material documents are open for inspection on all working days at the Registered Office of the Company till the conclusion of the meeting.

Members/Proxies should bring the admission slip duly filled in for attending the meeting.

Route Map to the venue of the meeting.

Place: Kharagpur
Date: 05.09.2024

By the Order of the Board
For Bhandari Automobiles Private Limited

SANJAY BHANDARI
Director

DIN-00221095

DIRECTORS REPORT

To
The Members,
BHANDARI AUTOMOBILES PRIVATE LIMITED
Your Directors have pleasure in presenting the Annual Report of your company along with the Audited Financial Statements for the Financial

Year ended on 31 st March, 2024. Further, in compliance with the Companies Act, 2013 the company has made all requisite disclosures in the Board Report with the objective of accountability and transparency in its operations and to make you aware about its performance and future perspective.

FINANCIAL SUMMARY AND HIGHLIGHTS

The Company's performance during the financial year ended March 31, 2024 as compared to the previous accounting period is summarized below:

(Amount In Lakhs.)

Particulars	Current Financial Year Ended 31st March, 2024	Previous Financial Year Ended 31 st March, 2023
Revenue from Operations	270631.50	2,50,341.08
Other Income	295.09	810.88
Profit / (Loss) before Depreciation, Finance Costs, Exceptional Items and Tax Expense	6860.63	6,439.59
Less: Depreciation / Amortisation / Impairment	856.09	783.07
Profit / (Loss) before Finance Costs, Exceptional Items and Tax Expense	6004.54	5,656.52
Less: Finance Costs	5029.90	4,867.82
Profit / (Loss) before Prior period items Exceptional Items and Tax Expense	974.64	788.69
Add / (Less): Prior Period items	-	-
Add / (Less): Exceptional item	-	-
Profit / (Loss) before Tax Expense	974.64	788.69
Less: Tax Expense (Current & Deferred)	237.46	206.47
Profit / (Loss) for the year	737.18	582.22
Balance of Profit / (Loss) for earlier years	5771.01	5707.80
Less: Transfer to Debenture Redemption Reserve	-	-
Less: Transfer to Reserves	-	-
Less: Dividend paid on Equity Shares	-	-
Less: Dividend paid on Preference Shares	-	-

	-	
Less: Dividend Distribution Tax	-	-
Balance carried forward	8151.57	7414.39

(B). Summary of the Company's Consolidated Financial Performance in 2023-24 is given below:

Particulars	Current Financial Year Ended 31st March, 2023	Previous Financial Year Ended 31st March, 2022
Revenue from Operations	250341.08	1,97,350.51
Other Income	815.36	690.72
Profit / (Loss) before Prior period items Exceptional Items and Tax Expense	785.09	525.49
Add / (Less): Prior Period items	-	-
Add / (Less): Exceptional item	-	-
Profit / (Loss) before Tax Expense	785.09	525.49
Less: Tax Expense (Current & Deferred)	206.47	155.22
Profit / (Loss) for the year	578.68	370.23

Your company has prepared the financial statements for the financial year ended 31st March, 2024 in terms of section 129, 133 and schedule II to the Companies Act, 2013 (as amended) ("the Act") complying in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. During the financial year ended 31st March, 2024, your company achieved total revenue of Rs. 2,50,341.08 Lakh as compared to the total revenue of Rs. 2,70,631.50 Lakh recorded during the previous financial year ended 31st March, 2024. The total revenue for the financial year ended 31st March, 2024 has increased by 20,290.42 Lakh over the corresponding period last year. The Net profit of your company for the financial year ended 31st March, 2024 stood at Rs. 737.18 Lakh as against the net profit of Rs. 582.22 Lakh for the financial year 31st March, 2023. On a consolidation basis, your company recorded a turnover of Rs.2,70,631.50 Lakh during the financial year ended 31st March, 2024 and achieved a consolidated net profit of Rs.735.99 Lakh for the said financial year.

2. TRANSFER TO RESERVES

The Board of Directors of your Company, has decided not to transfer any amount to the Reserves for the year under review.

3. DIVIDEND

The Board of Directors of your Company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any dividend for the year under review.

4. STATE OF COMPANY AFFAIRS

During the year the Company's profit before tax amounts to Rs. 974.64/- Lakh as compared to last year's profit before tax that amounted to Rs.788.69/- Lakh registering an Increase of Rs.185.95 Lakh.

During the year the Company's profit after tax amounts to Rs. 737.18/- Lakh as compared to last year's profit after tax that amounted to Rs. 582.22/- Lakh registering an Increase of Rs. 154.96 Lakh.

Earnings per Share (EPS) for the financial year ended 31st March, 2024 was Rs. 28.73 as against Rs. 21.53 in the previous year.

The income of Company presently is on account of retail distribution of automobile (i.e cars, commercial vehicles and related part and accessories). The management of the Company is making its sincere efforts in running the business in their best efficient manner

5. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of business of the Company during the financial year under review .

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

7. SHARE CAPITAL

The paid up Equity Share Capital as on 31st March, 2024 was Rs. 256.45/- Lakh. There is no change in the Equity Share Capital of the Company during the Financial Year ended 31st March, 2024.

During the year under review, the Company has neither issued sweat equity shares nor granted stock options

8. DEBENTURES

There is no change in the Debenture account of the Company during the Financial Year ended 31st March, 2024.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

10. MEETINGS OF THE BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on the Company's business policies and other regular Board business. Notices, along with agenda of Board meetings, are sent well in advance to all the Directors and usually, all Board meetings are held at the Registered Office of the Company. The Agenda for the meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an

informed decision.

Number of Meetings of the Board & Members.

In the Current Year, the Board met 8 (Eight) times and members met One (1) time on such dates the details are as under:

Sl. No	DATE	Type of Meeting
	05-04-2023	Board Meeting
	15-05-2023	Board Meeting
	17-07-2023	Board Meeting
	30-08-2023	Board Meeting
	05-09-2023	Board Meeting
	06-09-2023	Board Meeting
	12-12-2023	Board Meeting
	13-03-2024	Board Meeting

The details of attendance of Directors for the Board Meetings are as follows:

Director	No. of Meetings attended
Mr. Sanjay Bhandari	8
Mrs. Reena Bhandari	8
Mr. Ritesh Kumar Sarraf	8
Mr. Shyam Sundar Purushottam	8

11. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that –

In the preparation of the annual accounts for the year ended 31st March, 2024, the Company has followed the applicable accounting standards and there are no material departures from the same;

The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the profit and loss of the Company for that period;

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

The Directors have prepared the annual accounts on a 'going concern' basis;

The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is

not applicable to the Company;

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

12. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

13. FRAUD REPORTING

There was no fraud disclosed / reported during the current financial year under review.

14. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company has following subsidiary as per the provisions of Section 2(87) of the Companies Act, 2013:

Subsidiary Companies: a) Krishnaganga Holdings Private Limited

The statement containing the salient features of the financial statement of Subsidiary Companies is given in Form No. AOC-1 provided as 'Annexure I' to this Director's Report.

As required under Section 129(3) of the Companies Act, 2013, Consolidated Financial Statements of the Company and its Subsidiary Companies is prepared in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

15. CONSOLIDATED FINANCIAL STATEMENTS

The Directors also present the audited consolidated financial statements incorporating the duly audited financial statements of its subsidiary as prepared in compliance with the Companies Act, 2013, applicable Accounting Standards and other applicable laws, if any.

16. DEPOSITS

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

17. LOANS, GUARANTEES AND INVESTMENTS

The loan & investment under section 186 of the Companies Act, 2013 has been within prescribed limit as per the Act. There have been no Guarantees under Section 186 of Companies Act, 2013 during the year ended 31st March, 2024.

18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into (if any) during the financial year ended 31st March, 2024Rs., were on an arm's length basis and were in the ordinary course of business. The particulars of contracts or arrangements with related parties pursuant to in Section 188(1) of Companies Act, 2013 read with rule 8(2) of Companies (Accounts) Rules, 2014, as prescribed in Form AOC-2 is disclosed in 'Annexure II' forming part of this report.

19. CORPORATE SOCIAL RESPONSIBILITY (CSR)

In accordance with the requirements of Section 135 of the Act read with Companies (Corporate Social Responsibility Policy) Rules, 2014, your Company has a Corporate Social Responsibility Committee and developed and implemented the Corporate Social Responsibility Policy. A report on CSR activities / initiatives which includes the contents of the CSR Policy, composition of the Committee and other particulars as specified in

the Section 135 of the Act read with Rule 8 of the Companies (Corporate Social Responsibility Policy), 2014 are disclosed as 'Annexure III' to this Report.

20. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:		
Conservation of energy		
(i) the steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy.	
(ii) The steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i)	
(iii) the capital investment on energy conservation equipment's	Not applicable, in view of comments in clause (i)	
Technology absorption		
(i)	the effort made towards technology absorption	Nil
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	Nil
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
(a) the details of technology imported		
(b) the year of import;		
(c) whether the technology been fully absorbed		
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof		
(iv)	the expenditure incurred on Research and Development	Nil

(c) Foreign exchange earnings and outgo

During the year, the total foreign exchange earnings of the Company are Rs. Nil and outgo are Rs. Nil.

21. RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy. In view of nature of business of the Company, the elements of risk threatening the Company's existence in very minimal.

22. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meeting of the Board and its Power) Rules, 2013 is not applicable to the Company.

23. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

24. STATUTORY AUDITORS

A.C Maroti & Co., Chartered Accountants (FRN -315058E) continue to act as Statutory Auditor of the company who were appointed for a period of 5 years i.e for F.Y. 2022-23 to 2026-27 at the Annual General Meeting of the company held on 30.09.2022.

However, the Company had received confirmation from M/s. A.C Maroti & Co. in terms of section 139 of the Act, to the effect that it continues to satisfy the criteria provided in section 141 of the Companies Act, 2013 and that it's appointment was within the limits prescribed in the said section.

25. SECRETARIAL AUDITOR

Gupta Rupa & associates a firm of Practicing Company Secretary having COP NO-11691 has been appointed as Secretarial Auditor of the Company for the Financial Year 2023-24 at the Board Meeting held as on 13-03-2024."

26. BOARD'S COMMENT ON THE AUDITORS' REPORT

On the Auditor's Observation made in para (iii) of the Annexure A to the Auditors' Report of even date, your Directors wish to inform that all necessary steps are being taken to regularize the interest rates, terms and conditions of such loans and square off the loan wherever required. All other observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and hence no additional comment is required.

27. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with all the applicable Secretarial Standards in the financial year under review.

28. WEB-LINK OF ANNUAL RETURN

The Annual Return in Form No. MGT-7 for the F.Y. 2023-24 in compliance with the requirement of Section 92(3), Section 134(3) of the Companies Act, 2013 will also be available on the Company's website viz. www.bhandariautomobiles.com.

29. DISCLOSURES PERTAINING TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

30. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, employees and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

Place : Kharagpur

Date : 05.09.2024

REENA BHANDARI

SANJAY BHANDARI

Director

Director

(DIN - 00929596)

(DIN - 00221095)

ANNEXURE-I (This forms part of Directors Report)

Form AOC-1 (Pursuant to first Proviso to Sub-Section 3 of Section 129 read with rule 5 of the Companies (Accounts) Rules,2014)		
Statement containing salient features of the financial statements of subsidiaries		
1	Name	Krishnaganga Holdings Private Limited
The date since when subsidiary was acquired	18.09.2015	
Reporting period	31.03.2024	
Reporting Currency	INR	
Share Capital	23,25,000	
Reserves & Surplus	10,64,59,023	
Total Assets	11,52,86,361	
Total Liabilities (excluding share capital & reserves)	65,02,340	
Investments	Nil	
Turnover	6,00,000	
Profit(Loss) Before Tax	(1,19,427)	
Provision for Tax	Nil	
Profit (Loss) After Tax	(1,19,427)	
Proposed Dividend	Nil	
Percentage of Shareholding	100%	

Part "B": Associates and Joint Ventures

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

B. Name of Associate / Joint Venture	
Latest audited Balance Sheet Date	N.A
Date on which the Associate or Joint Venture was associated or acquired	
Shares of Associate/Joint Ventures held by the company on the year end	
Numbers	
Amount of Investment in Associate/ Joint Venture	
(iii) Extend of Holding (In percentage)	
Description of how there is significant influence	
Reason why the associate/joint venture is not consolidated	
Net worth attributable to shareholding as per latest audited Balance Sheet	
Profit/Loss for the year	
Considered in Consolidation	
Not Considered in Consolidation	

For and on behalf of the Board of Directors

Place: Kharagpur	REENA BHANDARI	SANJAY BHANDARI
Date : 05.09.2024	Director	Director
	(DIN - 00929596)	(DIN - 00221095)

ANNEXURE II

FORM NO. AOC - 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

Details of contracts or arrangements or transactions not at Arm's length basis –

S. No.	Particulars	Details
a.	Name (s) of the related party & nature of relationship	N.A.
b.	Nature of contracts/arrangements/transaction	N.A.
c.	Duration of the contracts/arrangements/transaction	N.A.
d.	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e.	Justification for entering into such contracts or arrangements or transactions'	N.A.
f.	Date of approval by the Board	N.A.
g.	Amount paid as advances, if any	N.A.
h.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

ATTENDANCE SLIP

I hereby record my presence at the Annual General Meeting of M/s. Bhandari Automobiles Private Limited will be held on Monday, 30 th September, 2024 at 11.00 AM at the Registered Office at Bhandari Building, Jhapatapur , Dist- Midnpore Kharagpur –721301

Name of the Shareholder

Name of the Proxy

(To be filled if the proxy attends, instead of the shareholder)

Ledger Folio No. No. of Shares Held

Signature of the Shareholder/ Proxy

Form No: MGT-11 PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U51109WB1994PTC065147

Name of the Company: BHANDARI AUTOMOBILES PRIVATE LIMITED

Registered office: Bhandari Building, Jhapatapur , Dist- Midnpore, Kharagpur –721301

Name of the Member (s) : Registered address: E-mail Id : Folio No/ Client Id: DP ID:
--

I/We, being the member (s) ofshares of the above named Company, hereby appoint

Name:

Address:

E-mail Id:

Signature:or failing him

Name:

Address:

E-mail Id:

Signature:or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 29th Annual General Meeting of M/s. Bhandari Automobiles Private Limited will be held on Saturday, 30th September, 2024 at 11.00 AM at the Registered Office at Bhandari building, Jhapatapur , Dist- Midnpore Kharagpur –721301,

Resolution No.	Resolution Proposed	Decision to Vote
	Ordinary Business	For Against
1.	Adoption of Financial Statements, Consolidated Financial Statements, Report of Board of Directors, Auditors Report & Consolidated Auditors Report For the FY 2023-24	

Affix Revenue Stamp

Signed thisday of2024

Signature of Shareholder

Signature of Proxy holder(s)

NOTE : This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Annexure "III" : Details Of CSR
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Spends During The Financial Year 2023-24									
S. No.	CSR Project or Activity Identified	Project or Programs	Budget (Project or Program)		Amount spent on Project or Program:		Amount spent: Direct or Through Implementing Agency		Direct Expense or Overhead
			Local Areas	District	State	State			
1	BAPL UJJWAL : Education Centric Initiatives	Kolkata		Kolkata	West Bengal	24,00,000	27,28,020	27,28,1	
			Kharagpur	Midnapur	West Bengal				

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	A.C. Maroti & Co.
Name of auditor signing report	MAROTI AMAR CHAND
Firms registration number of audit firm	315058E
Membership number of auditor	052150
Address of auditors	33/1 NETAJI SUBHAS ROAD MARSHALL HOUSE 8TH FLOOR ROOM NO 8 1 2 & 8 1 3 KOLKATA - 700001, WES
Permanent account number of auditor or auditor's firm	ADLPM3331N
SRN of form ADT-1	F29754215
Date of signing audit report by auditors	05/09/2024
Date of signing of balance sheet by auditors	05/09/2024

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 Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (2) [See below]
Disclosure in auditors report relating to inventories	Textual information (3) [See below]
Disclosure in auditors report relating to loans	Textual information (4) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	The Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments made, guarantees and security provided by it, as applicable.
Disclosure in auditors report relating to deposits accepted	Textual information (5) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (6) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (7) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (8) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (9) [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 (10) [See below]
Disclosure in auditors report relating to managerial remuneration	nil
Disclosure in auditors report relating to Nidhi Company	Textual information (11) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (12) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (13) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (14) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (15) [See below]

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (16) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditors report relating to fixed assets

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company does not own any intangible assets and therefore the requirement to report under clause 3(i)(a)(B) of the Order is not applicable to the Company. (b) The Property, Plant and Equipment have been physically verified by the management during the year which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification. (c) The title deeds of all the immovable properties which were made available to us (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), are held in the name of Company as at the balance sheet date except certain portions of land and buildings whose title deeds were not readily available and hence, we cannot comment on the same. (d) The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2024 and therefore the requirement to report under clause 3(i)(d) of the Order is not applicable to the Company. Further, the Company does not have any Right of Use assets and intangible assets. (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Textual information (3)

Disclosure in auditors report relating to inventories

The inventory has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed at the time of verification. The Company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, at any point of time of the year, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements which have been filed by the Company with such banks or financial institutions are generally in agreement with the books of account with not much material deviation.

Textual information (4)

Disclosure in auditors report relating to loans

The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in S. 2(76) of the Companies Act, 2013 during the year. However, the Company has an outstanding balance as at the balance sheet date aggregating to Rs. 97.07 lakhs on account of unsecured loans granted by the Company to related parties in earlier years. The Company has not made any investments in or provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. We are unable to comment whether the Investments made / guarantees provided / security given and advances in the nature of loans and guarantees provided are prejudicial to the company's interest as there has been no stipulation with regard to the terms and conditions of the grant of such guarantees provided / security given and advances made. We are unable to comment whether the repayments / receipts are regular in respect of loans, and advances in the nature of loans as there is no stipulation with respect to the schedule of repayment of principal and payment of interest. We are unable to comment whether any amount is overdue, the total amount that is overdue for more than 90 days, and whether reasonable steps have been taken by the Company for recovery of such principal and interest, as there is no stipulation with respect to the schedule of repayment of principal and payment of interest. We are unable to comment whether any loan, or advance in the nature of loan granted, which had fallen due during the year, had been renewed or extended or fresh loans were granted to settle the overdue of existing loans given to the same parties as there is no stipulation with respect to the schedule of repayment of principal and payment of interest. The details of loans or advances in the nature of loans either repayable on demand and / or without specifying any terms or period of repayment is as follows: Type of Borrower As at 31 March, 2024 Amount of loan or advance in the nature of loan outstanding percentage of total loans and advances in the nature of loans Promoters - - Directors - - KMPs - - Related parties 97.07 lakhs 100.00% Total 97.07 lakhs 100.00%

Textual information (5)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits or amounts which are deemed to be deposits to which the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules made thereunder, to the extent notified, and the directives issued by the Reserve Bank of India are applicable. Hence, the requirement to report under clause 3(v) of the Order is not applicable to the Company.

Textual information (6)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has not specified the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for any of the operations conducted by the Company. Thus, the requirement to report under clause 3(vi) of the Order is not applicable to the Company.

Textual information (7)

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

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, to the extent applicable, with appropriate authorities. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding as at March 31, 2024 for a period of more than six months from the date they became payable.

There are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute except the following:

(b)	Name of the Statute	Name of the disputed dues	Total Amount (Rs.) under dispute	Period to which the amount relates	Forum where dispute is pending
	Income Tax Act, 1961	Income tax and interest thereon on account of disallowance of expenses	143.18 lakhs	A.Y 2017-2018	CIT (A)- 11 Kolkata

Textual information (8)

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

The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority. The term loans were applied for the purpose for which they were obtained. On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company. On an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company has not raised loans during the year on pledge of securities held in its subsidiaries, associates or joint ventures. Hence, the requirement to report under clause 3(ix)(f) of the Order is not applicable to the Company.

Textual information (9)

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

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

Textual information (10)

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

No fraud by the Company and on the Company has been noticed or reported during the year. During the year, no report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

Textual information (11)

Disclosure in auditors report relating to Nidhi Company

The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable to the Company.

Textual information (12)

Disclosure in auditors report relating to transactions with related parties

All the transactions with related parties entered into by the Company during the year are in compliance with the provisions of section 188 of the Companies Act, 2013 and the details thereof have been disclosed in the notes to standalone financial statements as required by the applicable accounting standards. Further, in our opinion, the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company as the Company is a Private Limited Company.

Textual information (13)

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

The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, the requirement to report under clause 3(x)(b) of the Order is not applicable to the Company.

Textual information (14)

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

(xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors as referred to in section 192 of the Companies Act, 2013 and hence the requirement to report under clause 3(xv) of the Order is not applicable to the Company.

Textual information (15)

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

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, the requirement to report under clause 3(xvi)(a) of the Order is not applicable to the Company. The Company has not conducted any non-banking financial or housing finance activities during the year. Accordingly, the requirement to report under clause 3(xvi)(b) of the Order is not applicable to the Company. The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report under clause 3(xvi)(c) of the Order is not applicable to the Company. As represented by the management, the Group does not have any Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, the requirement to report under clause 3(xvi)(d) of the Order is not applicable to the Company.

Textual information (16)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Bhandari Automobiles Private Limited
Report on the Audit of the Standalone Financial Statements
Opinion

We have audited the standalone financial statements of Bhandari Automobiles Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the 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 standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under Section 133 of the Act read with Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its Profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw attention to Note 25(b) to the standalone financial statements (Additional Information pertaining to the Financial Statements) relating to balance confirmation being sought from vendors, suppliers and other authorities where balances and transactions of parties were booked under the head trade receivables, trade payables and advances. All the confirmations have not been received by us.

Our opinion is not qualified in respect of the same.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the 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 Standalone 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 standalone 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. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion whether the Company has adequate internal financial control with reference to standalone financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. 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 A" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.

2. 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 standalone 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 31 st March, 2024 taken on record by the Board of Directors, none

of the directors is disqualified as on 31 st March, 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 with reference to standalone financial statements and the operating effectiveness of such controls, refer to our separate Report in “Annexure B” to this report;

(g) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
i. The Company does not have any pending litigations which would impact its financial position;
ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
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 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 persons or entities, including foreign entities (“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 have been received by the company from any persons or entities, including foreign entities (“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; and
c) Based on the audit procedures that were 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 (a) and (b) contain any material misstatement.
v. The Company has not declared or paid any dividend during the current year.
vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 st March, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

A s proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1 st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31 st March, 2024.

For A.C. Maroti & Co.

Chartered Accountants

Firm’s Registration Number: 315058E

CA Amar Chand Maroti

Proprietor

Membership Number: 052150

UDIN: 24052150BKCGLY1771

Place: Kolkata

Date: 05/09/2024

ANNEXURE A TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 under ‘ Report on Other Legal and Regulatory Requirements’ section of our Report to the members of the Bhandari Automobiles Private Limited of even date)

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

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not own any intangible assets and therefore the requirement to report under clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The Property, Plant and Equipment have been physically verified by the management during the year which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties which were made available to us (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), are held in the name of Company as at the balance sheet date except certain portions of land and buildings whose title deeds were not readily available and hence, we cannot comment on the same.

(d) The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2024 and therefore the requirement to report under clause 3(i)(d) of the Order is not applicable to the Company. Further, the Company does not have any Right of Use assets and intangible assets.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

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

(b) The Company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, at any point of time of the year, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements which have been filed by the Company with such banks or financial institutions are generally in agreement with the books of account with not much material deviation.

(iii) (a) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in S. 2(76) of the Companies Act, 2013 during the year. However, the Company has an outstanding balance as at the balance sheet date aggregating to Rs. 97.07 lakhs on account of unsecured loans granted by the Company to related parties in earlier years. The Company has not made any investments in or provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.

(b) We are unable to comment whether the Investments made / guarantees provided / security given and advances in the nature of loans and guarantees provided are prejudicial to the company's interest as there has been no stipulation with regard to the terms and conditions of the grant of such guarantees provided / security given and advances made.

We are unable to comment whether the repayments / receipts are regular in respect of loans, and advances in the nature of loans as there is no stipulation with respect to the schedule of repayment of principal and payment of interest.

(c)

We are unable to comment whether any amount is overdue, the total amount that is overdue for more than 90 days, and (d) whether reasonable steps have been taken by the Company for recovery of such principal and interest, as there is no stipulation with respect to the schedule of repayment of principal and payment of interest.

We are unable to comment whether any loan, or advance in the nature of loan granted, which had fallen due during the (e) year, had been renewed or extended or fresh loans were granted to settle the overdue of existing loans given to the same parties as there is no stipulation with respect to the schedule of repayment of principal and payment of interest.

The details of loans or advances in the nature of loans either repayable on demand and / or without specifying any terms or period of repayment is as follows:

Type of Borrower	As at 31 March, 2024	
Amount of loan or advance in the nature of loan outstanding	percentage of total loans and advances in the nature of loans	
(f) Promoters	-	-
Directors	-	-
KMPs	-	-
Related parties	97.07 lakhs	100.00%
Total	97.07 lakhs	100.00%

(iv) The Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments made , guarantees and security provided by it, as applicable.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits to which the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules made thereunder, to the extent notified, and the directives issued by the Reserve Bank of India are applicable. Hence, the requirement to report under clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has not specified the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for any of the operations conducted by the Company. Thus, the requirement to report under clause 3(vi) of the Order is not applicable to the Company.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, to the extent applicable, with appropriate authorities. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding as at March 31, 2024 for a period of more than six months from the date they became payable.

There are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute except the following:

Name of the Statute	Name of the disputed dues	Total Amount (Rs.) under dispute	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income tax and interest thereon on account of disallowance of expenses	143.18 lakhs	A.Y 2017-2018	CIT (A)- 11 Kolkata

(b)

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) The term loans were applied for the purpose for which they were obtained.

(d) On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any 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 pledge of securities held in its subsidiaries, associates or joint ventures. Hence, the requirement to report under clause 3(ix)(f) of the Order is not applicable to the Company.

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

(b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, the requirement to report under clause 3(x)(b) of the Order is not applicable to the Company.

- (xi) (a) No fraud by the Company and on the Company has been noticed or reported during the year.
- (b) During the year, no report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- (xii) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable to the Company.
- (xiii) All the transactions with related parties entered into by the Company during the year are in compliance with the provisions of section 188 of the Companies Act, 2013 and the details thereof have been disclosed in the notes to standalone financial statements as required by the applicable accounting standards. Further, in our opinion, the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company as the Company is a Private Limited Company.
- (xiv) (a) Based on the audit procedures, we are of the opinion that the internal audit system of the Company is commensurate with the size and nature of its business.
- (b) The reports of the internal auditor for the period under audit have been considered by us.
- (xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors as referred to in section 192 of the Companies Act, 2013 and hence the requirement to report under clause 3(xv) of the Order is not applicable to the Company.

- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, the requirement to report under clause 3(xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted any non-banking financial or housing finance activities during the year. Accordingly, the requirement to report under clause 3(xvi)(b) of the Order is not applicable to the Company.
- (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report under clause 3(xvi)(c) of the Order is not applicable to the Company.

As represented by the management, the Group does not have any Core Investment Company (CIC) as part of the

(d) Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016. Accordingly, the requirement to report under clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred any cash losses during the financial year covered by our audit and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios disclosed in Note 27 (xii) to the standalone financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, 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 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) The Company has during the year spent the amount of Corporate Social Responsibility as required under sub-section (5) of section 135 of the Companies Act, 2013. Accordingly, the requirement to report under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable to the Company.

For A.C. Maroti & Co.
Chartered Accountants
Firm's Registration Number: 315058E

CA Amar Chand Maroti
Proprietor
Membership Number: 052150
UDIN: 24052150BKCGLY1771
Place: Kolkata
Date: 05/09/2024

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under ' Report on Other Legal and Regulatory Requirements' section of our Report to the members of the Bhandari Automobiles Private Limited of even date)

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 with reference to standalone financial statements of Bhandari Automobiles Private Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone 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 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.

Auditors' Responsibility

Our responsibility is to express an opinion of the Company's internal financial controls with reference to these standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal financial Controls Over Financial Reporting (the "Guidance Note") and the Standards of Auditing, as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, 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 with reference to these standalone 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 with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to these standalone financial statements included obtaining an understanding of internal financial controls with reference to these standalone 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 and error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these standalone financial statements.

Meaning of Internal Financial Controls With Reference to these Standalone Financial Statements

A company's internal financial control with reference to these standalone 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 with reference to these standalone 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 unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to these standalone 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 with reference to these standalone financial statements to future periods are subject to the risk that the internal financial control with reference to these standalone 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, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements 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.

For A.C. Maroti & Co.
Chartered Accountants
Firm's Registration Number: 315058E

CA Amar Chand Maroti
 Proprietor
 Membership Number: 052150
 UDIN: 24052150BKCGLY1771
 Place: Kolkata
 Date: 05/09/2024

[400500] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	RUPA GUPTA
Membership number of secretarial auditor	12465
Certificate of practice number of secretarial auditor	11691
Address of secretarial auditors	KOLKATA
Date of signing secretarial audit report	06/11/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (17) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (17)

Disclosure in secretarial audit report explanatory [Text Block]

FORM No MR-3

SECRETARIAL AUDIT REPORT

[Pursuant to section 204(1) of the Companies Act, 2013 and

Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31 ST MARCH, 2024

To,
The Members,
BHANDARI AUTOMOBILES PRIVATE LIMITED
BHANDARI BUILDINGJHAPATAPUR
KHARAGPUR, DIST MIDNPORE,
WEST BENGAL, INDIA, 721301

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by BHANDARI AUTOMOBILES PRIVATE LIMITED (CIN: U51109WB1994PTC065147) (hereinafter called the company).

Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

I have examined the books, papers, minute books, forms and returns filed and other records maintained by BHANDARI AUTOMOBILES PRIVATE LIMITED ("the company") for the financial year ended on 31 st March, 2024 according to the provisions of:

The Companies Act, 2013 (the Act) and the rules made there under;

The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;- Not Applicable

The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;- Not Applicable

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

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;- Not Applicable

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;- Not Applicable

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;- Not Applicable

The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008- Not Applicable

The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;- Not Applicable

The Company deals in automobiles business and compliances are made with the applicable regulatory authorities and guidelines laid down by them.

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

Secretarial Standards issued by The Institute of Company Secretaries of India.

Labour Law- ESI, P.F and other applicable laws.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

I further report that

The Board of Directors of the Company is duly constituted as per the Companies Act, 2013. There was no change in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

The minutes of the Board meetings have not identified any dissent by members of the Board; hence we have no reason to believe that the decisions by the Board were not approved by all the directors present.

I further report that there are adequate systems and process in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Place: Kolkata

FOR GUPTA RUPA & ASSOCIATES
FCS RUPA GUPTA
Proprietor

Dated: 06.11.2024
UDIN- F012465F001904344

M No F12465

CP No 11691

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

To,
The Members,
BHANDARI AUTOMOBILES PRIVATE LIMITED
BHANDARI BUILDINGJHAPATAPUR
KHARAGPUR, DIST MIDNPORE,
WEST BENGAL, INDIA, 721301

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

Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

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

Where ever required, I have obtained the Management representation about the compliance of laws, rules, and regulations and happenings of events etc.

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

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

Place: Kolkata
Dated: 06.11.2024
UDIN- F012465F001904344

FOR GUPTA RUPA & ASSOCIATES
FCS RUPA GUPTA
Proprietor

M No F12465

CP No 11691

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	256.4516	256.4516	
Reserves and surplus	8,151.57	7,414.39	
Total shareholders' funds	8,408.0216	7,670.8416	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	5,748.93	6,096.57	
Deferred tax liabilities (net)	376.01	341.14	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	6,124.94	6,437.71	
Current liabilities [Abstract]			
Short-term borrowings	45,972.17	38,275.19	
Trade payables	246.42	271.84	
Other current liabilities	559.27	1,372.39	
Short-term provisions	0	0	
Total current liabilities	46,777.86	39,919.42	
Total equity and liabilities	61,310.8216	54,027.9716	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	10,240.94	9,465.41	8,597.98
Intangible assets	0	0	
Total fixed assets	10,240.94	9,465.41	
Non-current investments	1,613.82	1,513.82	
Long-term loans and advances	143.18	143.18	
Other non-current assets	719.58	540.39	
Total non-current assets	12,717.52	11,662.8	
Current assets [Abstract]			
Current investments	3,191.81	3,374.57	
Inventories	19,479.66	12,686.63	
Trade receivables	22,888.38	22,796.72	
Cash and bank balances	1,991.02	2,751.76	
Short-term loans and advances	1,012.92	739.51	
Other current assets	29.51	15.98	
Total current assets	48,593.3	42,365.17	
Total assets	61,310.82	54,027.97	

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Reena Bhandari	Sanjay Bhandari
Designation of director	Director	Director
Director identification number of director	00929596	00221095
Date of signing of financial statements by director	05/09/2024	05/09/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs 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	974.64	788.69	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	5,029.9	4,867.82	
Adjustments for depreciation and amortisation expense	856.09	783.07	
Adjustments for dividend income	4.56	3.31	
Other adjustments for which cash effects are investing or financing cash flow	-290.53	-754.24	
Total adjustments to profit (loss)	5,590.9	4,893.34	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-6,793.02	-173	
Adjustments for decrease (increase) in trade receivables	-91.66	-1,967.41	
Adjustments for decrease (increase) in other current assets	-456.8	670.69	
Adjustments for increase (decrease) in trade payables	-25.43	6.16	
Adjustments for increase (decrease) in other current liabilities	-813.12	181.96	
Adjustments for provisions	0	-39.21	
Total adjustments for working capital	-8,180.03	-1,320.81	
Total adjustments for reconcile profit (loss)	-2,589.13	3,572.53	
Net cash flows from (used in) operations	-1,614.49	4,361.22	
Income taxes paid (refund)	199.54	-46.57	
Net cash flows from (used in) operating activities before extraordinary items	-1,814.03	4,407.79	
Net cash flows from (used in) operating activities	-1,814.03	4,407.79	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	1,657.95	1,203.16	
Dividends received	4.56	3.31	
Interest received	148.07	547.45	
Other inflows (outflows) of cash	70.52	886.58	
Net cash flows from (used in) investing activities before extraordinary items	-1,434.8	234.18	
Net cash flows from (used in) investing activities	-1,434.8	234.18	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	0	-1,639.23	
Proceeds from borrowings	7,349.34	3,838.7	
Interest paid	5,029.9	4,867.82	
Net cash flows from (used in) financing activities before extraordinary items	2,319.44	-2,668.35	
Net cash flows from (used in) financing activities	2,319.44	-2,668.35	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-929.39	1,973.62	
Net increase (decrease) in cash and cash equivalents	-929.39	1,973.62	
Cash and cash equivalents cash flow statement at end of period	1,991.02	2,751.76	1,202.72

[200100] Notes - Share capital

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [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 shares	Equity shares	Equity Shares	Equity Shares
Name of shareholder	Sanjay Bhandari	Sanjay Bhandari	Siddharth Bhandari	Siddharth Bhandari
PAN of shareholder	AEPPB9450G	AEPPB9450G	ATXPB4779P	ATXPB4779P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 20,85,000	[shares] 20,85,000	[shares] 3,39,516	[shares] 3,39,516
Percentage of shareholding in company	81.30%	81.30%	13.24%	13.24%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 3 [Member]	
Name of shareholder [Axis]	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 Shares	Equity Shares
Name of shareholder	Reena Bhandari	Reena Bhandari
PAN of shareholder	AEPPB9451H	AEPPB9451H
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,40,000	[shares] 1,40,000
Percentage of shareholding in company	5.46%	5.46%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares authorised	500	500		500
Number of shares issued	[shares] 25,64,516	[shares] 25,64,516		[shares] 25,64,516
Value of shares issued	256.4516	256.4516		256.4516
Number of shares subscribed and fully paid	[shares] 25,64,516	[shares] 25,64,516		[shares] 25,64,516
Value of shares subscribed and fully paid	256.4516	256.4516		256.4516
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 25,64,516	[shares] 25,64,516		[shares] 25,64,516
Total value of shares subscribed	256.4516	256.4516		256.4516
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 25,64,516	[shares] 25,64,516		[shares] 25,64,516
Value of shares called	256.4516	256.4516		256.4516
Value of shares paid-up	256.4516	256.4516		256.4516
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
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 25,64,516	[shares] 25,64,516	[shares] 25,64,516	[shares] 25,64,516
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
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	256.4516	256.4516		256.4516
Rights preferences and restrictions attaching to class of share capital				
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity shares	Equity shares
Number of shares authorised	[shares] 50,00,000		[shares] 50,00,000	[shares] 50,00,000
Value of shares authorised	500		500	500
Number of shares issued	[shares] 25,64,516		[shares] 25,64,516	[shares] 25,64,516
Value of shares issued	256.4516		256.4516	256.4516
Number of shares subscribed and fully paid	[shares] 25,64,516		[shares] 25,64,516	[shares] 25,64,516
Value of shares subscribed and fully paid	256.4516		256.4516	256.4516
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 25,64,516		[shares] 25,64,516	[shares] 25,64,516
Total value of shares subscribed	256.4516		256.4516	256.4516
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 25,64,516		[shares] 25,64,516	[shares] 25,64,516
Value of shares called	256.4516		256.4516	256.4516
Value of shares paid-up	256.4516		256.4516	256.4516
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 25,64,516	[shares] 25,64,516	[shares] 25,64,516	[shares] 25,64,516
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
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	256.4516	256.4516	256.4516	256.4516
Rights preferences and restrictions attaching to class of share capital			Textual information (18) [See below]	Textual information (19) [See below]
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			-	-
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 25,64,516
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	256.4516

Unless otherwise specified, all monetary values are in Lakhs 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
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (18)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares, i.e., equity shares having a par value of ` 10/- each. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The equity shares may be transferred by a member or other person entitled to transfer, to any person including minor selected by the transferor, at a fair value but no share shall be transferred to a person who is not a member unless such person selected by the transferor is approved by the Board of Directors unanimously as one of whom it is desirable in the interest of the company to admit to membership. In case the Board of Directors do not approve the person selected by the transferor such shares shall be transferred to any person including minor selected by the Board of Directors unanimously as one of whom it is desirable in the interest of the company to admit to membership. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The Company on 30th June, 2017 (Deemed date of Allotment) has allotted 20,00,000 Compulsorily Convertible Debentures (CCDs) fully secured of ` 100/- each aggregating to Rs. 20,00,00,000/-. Each CCD is convertible into 0.228 equity share of ` 10/- each after 5 years from the Deemed date of Allotment of the CCD. The CCDs have been classified as a part of Long Term Borrowings.

Textual information (19)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of shares, i.e, equity shares having a par value of ` 10/- each. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The equity shares may be transferred by a member or other person entitled to transfer, to any person including minor selected by the transferor, at a fair value but no share shall be transferred to a person who is not a member unless such person selected by the transferor is approved by the Board of Directors unanimously as one of whom it is desirable in the interest of the company to admit to membership. In case the Board of Directors do not approve the person selected by the transferor such shares shall be transferred to any person including minor selected by the Board of Directors unanimously as one of whom it is desirable in the interest of the company to admit to membership. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The Company on 30th June, 2017 (Deemed date of Allotment) has allotted 20,00,000 Compulsorily Convertible Debentures (CCDs) fully secured of ` 100/- each aggregating to Rs. 20,00,00,000/-. Each CCD is convertible into 0.228 equity share of ` 10/- each after 5 years from the Deemed date of Allotment of the CCD. The CCDs have been classified as a part of Long Term Borrowings.

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Capital redemption reserves [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	737.18	582.22		0
Other additions to reserves	0	3,163.6		0
Total additions to reserves	737.18	3,745.82		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	1,520.21		
Other deductions to reserves	0	519.02		
Total deductions to reserves	0	2,039.23		
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	737.18	1,706.59		0
Reserves at end of period	8,151.57	7,414.39	5,707.8	26.21

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Capital redemption reserves [Member]		Securities premium account [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		0	0
Other additions to reserves	26.21		0	1,954.34
Total additions to reserves	26.21		0	1,954.34
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted			0	1,520.21
Total deductions to reserves			0	1,520.21
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	26.21		0	434.13
Reserves at end of period	26.21	0	434.13	434.13

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Securities premium account [Member]	Debenture redemption reserve [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	
Other additions to reserves		0	400	
Total additions to reserves		0	400	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		0	0	
Transfer to general reserve		0	0	
Total appropriations for dividend, dividend tax and general reserve		0	0	
Appropriation towards bonus shares		0	0	
Total changes in reserves		0	400	
Reserves at end of period	0	400	400	0

Statement of changes in reserves [Table]

..(4)

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

Components of reserves [Axis]	Other reserves [Member]			General reserve [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	0	783.05		0
Total additions to reserves	0	783.05		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	0	783.05		0
Reserves at end of period	783.05	783.05	0	783.05

Statement of changes in reserves [Table]

..(5)

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

Components of reserves [Axis]	General reserve [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		737.18	582.22
Other additions to reserves	783.05		0	0
Total additions to reserves	783.05		737.18	582.22
Deductions to reserves [Abstract]				
Other deductions to reserves			0	519.02
Total deductions to reserves			0	519.02
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	783.05		737.18	63.2
Reserves at end of period	783.05	0	6,508.18	5,771

Statement of changes in reserves [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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	5,707.8

[200300] Notes - Borrowings

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	DetailsOfBondsOrDebentures3		DetailsOfBondsOrDebentures4	
	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
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [LineItems]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	5.10%	5.10%	11.10%	11.10%
Particulars of redemption or conversion	Textual information (20) [See below]	Textual information (21) [See below]	Textual information (22) [See below]	Textual information (23) [See below]
Nominal value per bond or debenture	100	100	100	100
Number of bonds or debentures	10,00,000	10,00,000	4,00,00,000	40,00,000
Amount of bonds or debentures issued during period	1,000	1,000	4,000	4,000

Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,748.93	6,096.57	0	0
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Bonds/debentures [Member]		Debentures [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,000	5,000	5,000	5,000
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Fully convertible debentures banks [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,000	1,000	4,000	4,000
Nature of security [Abstract]				
Nature of security	Textual information (24) [See below]	Textual information (25) [See below]	Textual information (26) [See below]	Textual information (27) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	748.93	1,096.57	0	0
Nature of security [Abstract]				
Nature of security	Textual information (28) [See below]	Textual information (29) [See below]		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	44,641.65	36,965.47	1,330.52	1,309.72
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	44,641.65	36,965.47
Nature of security [Abstract]				
Nature of security	Textual information (30) [See below]	Textual information (31) [See below]		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,330.52	1,309.72	211.28	306.31
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	44,641.65	36,965.47	1,119.24	1,003.41
Nature of security [Abstract]				
Nature of security	Channel Finance secured by way of hypothecation of vehicles/ inventory financed by TMFSL and receivables arising thereon from.	Channel Finance secured by way of hypothecation of vehicles/ inventory financed by TMFSL and receivables arising thereon from.		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Textual information (20)

Particulars of redemption or conversion

The Principal amount in respect of the CCDs shall be repaid by the Company, in the following manner: On the date falling at the expiry of 5 years from the Deemed Date of Allotment or such other date on which the debentures are required to be mandatorily converted under applicable law, the Debentures shall be converted into Equity Shares of Face value of Rs. 10 each at a conversion ratio of 0.228:1.

Textual information (21)

Particulars of redemption or conversion

The Principal amount in respect of the CCDs shall be repaid by the Company, in the following manner: On the date falling at the expiry of 5 years from the Deemed Date of Allotment or such other date on which the debentures are required to be mandatorily converted under applicable law, the Debentures shall be converted into Equity Shares of Face value of Rs. 10 each at a conversion ratio of 0.228:1.

Textual information (22)

Particulars of redemption or conversion

The Principal amount in respect of the NCDs shall be repaid by the Company, in the following manner: 1. Up to one-third on the date falling at the expiry of 3 years from the Deemed Date of Allotment; 2. Up to two-third on the date falling at the expiry of 4 years from the Deemed Date of Allotment; and 3. 100% on the date falling at the expiry of 5 years from the Deemed Date of Allotment.

Textual information (23)

Particulars of redemption or conversion

The Principal amount in respect of the NCDs shall be repaid by the Company, in the following manner: 1. Up to one-third on the date falling at the expiry of 3 years from the Deemed Date of Allotment; 2. Up to two-third on the date falling at the expiry of 4 years from the Deemed Date of Allotment; and 3. 100% on the date falling at the expiry of 5 years from the Deemed Date of Allotment.

Textual information (24)

Nature of security

"The CCDs are secured by first & exclusive mortgage created by Bhandari Motors Private Limited, over the immovable property situated at 1154A, B.T. Road, Sukchar, Sodepur, Khardah, Kolkata-700115 which shall be required to be created by Bhandari Motors Private Limited, as a condition subsequent to the Company availing of the facilities. The Principal amount in respect of the CCDs shall be repaid by the Company, in the following manner: On the date falling at the expiry of 5 years from the Deemed Date of Allotment or such other date on which the debentures are required to be mandatorily converted under applicable law, the Debentures shall be converted into Equity Shares of Face value of Rs. 10 each at a conversion ratio of 0.228:1."

Textual information (25)

Nature of security

"The CCDs are secured by first & exclusive mortgage created by Bhandari Motors Private Limited, over the immovable property situated at 1154A, B.T. Road, Sukchar, Sodepur, Khardah, Kolkata-700115 which shall be required to be created by Bhandari Motors Private Limited, as a condition subsequent to the Company availing of the facilities. The Principal amount in respect of the CCDs shall be repaid by the Company, in the following manner: On the date falling at the expiry of 5 years from the Deemed Date of Allotment or such other date on which the debentures are required to be mandatorily converted under applicable law, the Debentures shall be converted into Equity Shares of Face value of Rs. 10 each at a conversion ratio of 0.228:1."

Textual information (26)

Nature of security

"The NCDs are secured by creating of a first and exclusive mortgage, over the following properties of the Company: (a) The property of the Company, situated at Mouza- Nibra, NH-6, P.O. Bankra, Domjur, Howrah-711403; (b) The property of the Company, situated at plot No. 520, Near Bharat Petrol Pump, Mangalpur, NH-2, Raniganj, Burdwan-713347. The Principal amount in respect of the NCDs shall be repaid by the Company, in the following manner: 1. Up to one-third on the date falling at the expiry of 3 years from the Deemed Date of Allotment; 2. Up to two-third on the date falling at the expiry of 4 years from the Deemed Date of Allotment; and 3. 100% on the date falling at the expiry of 5 years from the Deemed Date of Allotment."

Textual information (27)

Nature of security

"The NCDs are secured by creating of a first and exclusive mortgage, over the following properties of the Company: (a) The property of the Company, situated at Mouza- Nibra, NH-6, P.O. Bankra, Domjur, Howrah-711403; (b) The property of the Company, situated at plot No. 520, Near Bharat Petrol Pump, Mangalpur, NH-2, Raniganj, Burdwan-713347. The Principal amount in respect of the NCDs shall be repaid by the Company, in the following manner: 1. Up to one-third on the date falling at the expiry of 3 years from the Deemed Date of Allotment; 2. Up to two-third on the date falling at the expiry of 4 years from the Deemed Date of Allotment; and 3. 100% on the date falling at the expiry of 5 years from the Deemed Date of Allotment."

Textual information (28)

Nature of security

Outstanding WCTL-GECL facility from ICICI Bank Limited amounting to Rs. Nil (P.Y Rs. 3,17,73,909/-) is secured by way of second ranking charge on immovable commercial property situated at showroom on ground floor and office on first floor, Sree Panchami, Holding No. N/4/4/1, Jessore Road, Barasat, North 24 Parganas- 700124 and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 3,24,49,950/- was repayable in 48 equal monthly instalments of Rs. 6,76,040.63/- starting from 31st March, 2022 with the final instalment being due on 28th February, 2026 after the expiry of 12 months moratorium period which started from 28th February, 2021 and ended on 28th February, 2022. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from HDFC Bank Limited amounting to Rs. Nil (P.Y Rs. 8,00,00,000/-) is secured by way of second ranking charge on immovable commercial property situated on ground floor and first floor, Premises No. 23, Chetla Central Road, Ward No. 82, Kolkata- 700027. Loan availed of Rs. 8,00,00,000/- was repayable in 48 equal monthly instalments of Rs. 19,62,435/- started from 7th April, 2022 with the final instalment being due on 7th March, 2026 after the expiry of 12 months moratorium period wherein only interest was to be paid vide 12 equal monthly instalments of Rs. 5,50,000/- starting from 7th April, 2021 and ending on 7th March, 2022. EMI includes interest and principal. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from Axis Bank Limited amounting to Rs. Nil (P.Y. Rs. 5,00,00,000/-) is secured by way of second ranking charge on hypothecation over entire current assets of the Company (both present and future) and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 5,00,00,000/- was repayable in 48 equal monthly instalments of Rs. 10,41,666/- starting from 1st April, 2022 with the final instalment of Rs. 10,41,698/- being due on 1st March, 2026 after the expiry of 12 months moratorium period which started from 1st April, 2021 and ended on 1st March, 2022. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from State Bank of India to Rs. 4,32,88,000/- (P.Y Rs. 11,86,00,000/-) is secured by way of second ranking charge on hypothecation over entire current assets of the Company (both present and future) and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 11,86,00,000/- is repayable in 48 equal monthly instalments of Rs. 24,71,000/- starting from 5th April, 2022 with the final instalment of Rs. 24,71,000/- being due on 5th March, 2026 after the expiry of 12 months moratorium period which started from 5th April, 2021 and ended on 5th March, 2022. EMI includes principal amount only. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. The Company has made pre-payment of Rs. 5,00,00,000/-. Outstanding WCTL-GECL facility from Tata Capital Financial Services Limited amounting to Rs. Nil (P.Y Rs. 9,39,16,600/-) is secured by way of second ranking charge on stock and book debts funded by Tata Capital Financial Services Limited both present and future and charge by way of mortgage of property (Land and showroom) measuring about 121 decimal situated at Mouza- Kutubpur, J.L. No. 51, appertaining to R.S. Khaitan 332, L.R. Khaitan No. 545 under R.S & L.R Dag Nos. 630, 627, 633, P.S. Rampurhat within the mabit of Kashtogora Gram Panchayat, Birbhum- 731221 Loan availed of Rs. 9,80,00,000/- was repayable in 48 equal monthly instalments of Rs. 20,41,700/- starting from 12th March, 2022 with the final instalment being due on 28th February, 2026 after the expiry of 12 months moratorium period which started from 10th February, 2021 and ended on 10th January, 2022. EMI includes principal amount only. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL from Tata Capital Financial Services Limited amounting to Rs. 5,00,00,000/- (P.Y Rs. Nil) is secured by way of second ranking charge on stock and book debts funded by Tata Capital Financial Services Limited both present and future and charge by way of mortgage of property (Land and showroom) measuring about 121 decimal situated at Mouza- Kutubpur, J.L. No. 51, appertaining to R.S. Khaitan 332, L.R. Khaitan No. 545 under R.S & L.R Dag Nos. 630, 627, 633, P.S. Rampurhat within the mabit of Kashtogora Gram Panchayat, Birbhum- 731221 Loan availed of Rs. 5,00,00,000/- is repayable in 48 equal monthly instalments of Rs. 10,42,000/- starting from 5th July, 2024 with the final instalment being due on 5th June, 2028 of Rs. 10,26,000/- after the expiry of 24 months moratorium period wherein only interest is to be paid vide @ 9.75% p.a. starting from 5th July, 2022 and ending on 5th June, 2024. EMI includes principal amount only. Outstanding WCTL-GECL facility from Tata Motors Finance Solutions Limited amounting to Rs. Nil (P.Y Rs. 8,69,21,733/-) is secured by way of second ranking charge on hypothecation of vehicles/ inventory financed by Tata Motors Finance Solutions Limited and receivables arising therefrom and all that piece and parcel of land admeasuring 94,820 sq ft. or 131.69 cottah situated at Mouza, Nibra, NH-6, Bankra, Domjur, Howrah- 711403. Loan availed of Rs. 9,02,00,000/- was repayable in 48 equal monthly instalments with first instalment of Rs. 9,13,316/- and remaining instalments of Rs. 22,87,500/- started from 18th January, 2022 with the final instalment being due on 15th January, 2026 after the expiry of 12 months moratorium period which started from 18th February, 2021 and ended 18th December, 2022. EMI includes interest and principal. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL from IndusInd Bank Limited amounting to Rs. 4,70,00,000/- (P.Y Rs. 4,70,00,000/-) is secured by way of second charge over all the existing primary & collateral securities including mortgages created in favour of the bank, subject to the subsisting charges created over various primary and collateral securities, including securities charged by third parties as follows: Continuation of charge by way of hypothecation of vehicles financed by us and the receivables arising there from. Charge on the assets financed under the scheme. Loan availed of Rs. 4,70,00,000/- is repayable in 48 monthly instalments of Rs. 9,79,166.67/- (excluding interest) starting from 31st March, 2024 with the final instalment being due on 29th February, 2028 after the expiry of 24 months moratorium period wherein only interest is to be paid starting from 31st March, 2022 and ending on 29th February, 2024. EMI includes principal amount only. Outstanding WCTL from IndusInd Bank Limited amounting to Rs. Nil (P.Y Rs. 1,45,41,616/-) is secured by way of second charge over all the existing primary & collateral securities including mortgages created in favour of the bank, subject to the subsisting charges created over various primary and collateral securities, including securities charged by third parties as follows: Continuation of charge by way of hypothecation of vehicles financed by us and the receivables arising there from. Charge on the assets financed under the scheme Loan availed of Rs. 1,51,73,860/- is repayable in 48 monthly instalments of Rs. 3,16,122.08/- (excluding interest) starting from 28th February, 2022 with the final instalment being due on 31st January, 2026 after the expiry of 12 months moratorium period wherein only interest is to be paid starting from 28th February, 2021 and ending on 31st January, 2022. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL from HDFC Bank Limited amounting to Rs. Nil (P.Y Rs. 4,19,49,515/-) is secured by way of charge on book debts; floating charge; movable property (not being pledge), immovable property situated at Ground & First Floor, premises No. 23, Chetla Central Road, P.S.- Alipore, Ward No. 28, Kolkata-700027 under Kolkata Municipal Corporation ;and personal guarantee by Directors. Loan availed of Rs. 5,00,00,000/- was repayable in 12 equal monthly instalments of Rs. 43,55,203/- starting

from 7th February, 2022 with the final instalment being due on 7th January, 2023 after the expiry of 6 months moratorium period wherein only interest was to be paid vide first instalment of Rs. 80,208/- followed by 5 equal monthly instalments of Rs. 3,43,750/- which started from 7th August, 2021 and ended on 7th January, 2022.

Textual information (29)

Nature of security

Outstanding WCTL-GECL facility from ICICI Bank Limited amounting to Rs. Nil (P.Y Rs. 3,17,73,909/-) is secured by way of second ranking charge on immovable commercial property situated at showroom on ground floor and office on first floor, Sree Panchami, Holding No. N/4/4/1, Jessore Road, Barasat, North 24 Parganas- 700124 and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 3,24,49,950/- was repayable in 48 equal monthly instalments of Rs. 6,76,040.63/- starting from 31st March, 2022 with the final instalment being due on 28th February, 2026 after the expiry of 12 months moratorium period which started from 28th February, 2021 and ended on 28th February, 2022. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from HDFC Bank Limited amounting to Rs. Nil (P.Y Rs. 8,00,00,000/-) is secured by way of second ranking charge on immovable commercial property situated on ground floor and first floor, Premises No. 23, Chetla Central Road, Ward No. 82, Kolkata- 700027. Loan availed of Rs. 8,00,00,000/- was repayable in 48 equal monthly instalments of Rs. 19,62,435/- started from 7th April, 2022 with the final instalment being due on 7th March, 2026 after the expiry of 12 months moratorium period wherein only interest was to be paid vide 12 equal monthly instalments of Rs. 5,50,000/- starting from 7th April, 2021 and ending on 7th March, 2022. EMI includes interest and principal. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from Axis Bank Limited amounting to Rs. Nil (P.Y. Rs. 5,00,00,000/-) is secured by way of second ranking charge on hypothecation over entire current assets of the Company (both present and future) and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 5,00,00,000/- was repayable in 48 equal monthly instalments of Rs. 10,41,666/- starting from 1st April, 2022 with the final instalment of Rs. 10,41,698/- being due on 1st March, 2026 after the expiry of 12 months moratorium period which started from 1st April, 2021 and ended on 1st March, 2022. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL-GECL facility from State Bank of India to Rs. 4,32,88,000/- (P.Y Rs. 11,86,00,000/-) is secured by way of second ranking charge on hypothecation over entire current assets of the Company (both present and future) and guaranteed by National Credit Guarantee Trustee Company (NCGTC) Loan availed of Rs. 11,86,00,000/- is repayable in 48 equal monthly instalments of Rs. 24,71,000/- starting from 5th April, 2022 with the final instalment of Rs. 24,71,000/- being due on 5th March, 2026 after the expiry of 12 months moratorium period which started from 5th April, 2021 and ended on 5th March, 2022. EMI includes principal amount only. The interest continued to accrue and was payable during the moratorium period as per the repayment schedule. The Company has made pre-payment of Rs. 5,00,00,000/-. Outstanding WCTL-GECL facility from Tata Capital Financial Services Limited amounting to Rs. 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Outstanding WCTL from IndusInd Bank Limited amounting to Rs. 4,70,00,000/- (P.Y Rs. 4,70,00,000/-) is secured by way of second charge over all the existing primary & collateral securities including mortgages created in favour of the bank, subject to the subsisting charges created over various primary and collateral securities, including securities charged by third parties as follows: Continuation of charge by way of hypothecation of vehicles financed by us and the receivables arising there from. Charge on the assets financed under the scheme. Loan availed of Rs. 4,70,00,000/- is repayable in 48 monthly instalments of Rs. 9,79,166.67/- (excluding interest) starting from 31st March, 2024 with the final instalment being due on 29th February, 2028 after the expiry of 24 months moratorium period wherein only interest is to be paid starting from 31st March, 2022 and ending on 29th February, 2024. EMI includes principal amount only. Outstanding WCTL from IndusInd Bank Limited amounting to Rs. Nil (P.Y Rs. 1,45,41,616/-) is secured by way of second charge over all the existing primary & collateral securities including mortgages created in favour of the bank, subject to the subsisting charges created over various primary and collateral securities, including securities charged by third parties as follows: Continuation of charge by way of hypothecation of vehicles financed by us and the receivables arising there from. Charge on the assets financed under the scheme Loan availed of Rs. 1,51,73,860/- is repayable in 48 monthly instalments of Rs. 3,16,122.08/- (excluding interest) starting from 28th February, 2022 with the final instalment being due on 31st January, 2026 after the expiry of 12 months moratorium period wherein only interest is to be paid starting from 28th February, 2021 and ending on 31st January, 2022. EMI includes principal amount only. However, the Company has made pre-payment of the facility during the current financial year. Outstanding WCTL from HDFC Bank Limited amounting to Rs. Nil (P.Y Rs. 4,19,49,515/-) is secured by way of charge on book debts; floating charge; movable property (not being pledge), immovable property situated at Ground & First Floor, premises No. 23, Chetla Central Road, P.S.- Alipore, Ward No. 28, Kolkata-700027 under Kolkata Municipal Corporation ;and personal guarantee by Directors. Loan availed of Rs. 5,00,00,000/- was repayable in 12 equal monthly instalments of Rs. 43,55,203/- starting

from 7th February, 2022 with the final instalment being due on 7th January, 2023 after the expiry of 6 months moratorium period wherein only interest was to be paid vide first instalment of Rs. 80,208/- followed by 5 equal monthly instalments of Rs. 3,43,750/- which started from 7th August, 2021 and ended on 7th January, 2022.

Textual information (30)

Nature of security

HDFC Bank Secured by way of charge on book debts; floating charge; movable property (not being pledge), immovable property situated at Ground & First Floor, premises No. 23, Chelta Central Road, P.S.- Alipore, Ward No. 28, Kolkata-700027 under Kolkata Municipal Corporation ;and personal guarantee by Directors. Axis Bank Secured by way of subservient charge on the entire current assets of the Company both present and future for Inventory Funding. State Bank of India E-DFS Scheme 100% hypothecation of stocks except stock of spares financed and receivables under E-DFS (Tata Motors-Rs. 36.00 Cr, Maruti- Rs. 26.00 Cr, Maruti Nexa- Rs. 8.00 Cr) Bank of Baroda Hypothecation by way of first charge on the whole of borrower's stock both present and future and included all stocks of raw materials, work-in-progress, semi-finished goods, finished goods such as all vehicles financed under dealer finance scheme from Maruti & Tata Motors lying in borrower's godown and anywhere else and all the present & future book-debts, outstanding monies, receivables, claims, bills contracts, engagements and securities arising out of invoices financed by Bank of Under 'Dealer Fiannce Scheme' and all tangible movable machineries and plant & cranes, boats & crafts & the vehicles of the borrower together with other movables and current & fixed assets of the borrower both present and future located at borrower's godown and anywhere else.

Textual information (31)

Nature of security

HDFC Bank Secured by way of charge on book debts; floating charge; movable property (not being pledge), immovable property situated at Ground & First Floor, premises No. 23, Chelta Central Road, P.S.- Alipore, Ward No. 28, Kolkata-700027 under Kolkata Municipal Corporation ;and personal guarantee by Directors. Axis Bank Secured by way of subservient charge on the entire current assets of the Company both present and future for Inventory Funding. State Bank of India E-DFS Scheme 100% hypothecation of stocks except stock of spares financed and receivables under E-DFS (Tata Motors-Rs. 36.00 Cr, Maruti- Rs. 26.00 Cr, Maruti Nexa- Rs. 8.00 Cr) Bank of Baroda Hypothecation by way of first charge on the whole of borrower's stock both present and future and included all stocks of raw materials, work-in-progress, semi-finished goods, finished goods such as all vehicles financed under dealer finance scheme from Maruti & Tata Motors lying in borrower's godown and anywhere else and all the present & future book-debts, outstanding monies, receivables, claims, bills contracts, engagements and securities arising out of invoices financed by Bank of Under 'Dealer Fiannce Scheme' and all tangible movable machineries and plant & cranes, boats & crafts & the vehicles of the borrower together with other movables and current & fixed assets of the borrower both present and future located at borrower's godown and anywhere else.

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	1,657.95	1,660.07		1,657.95	1,660.07	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-856.09	-783.07				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	26.33	9.57		123.16	77.81	
Total disposals tangible assets	26.33	9.57		123.16	77.81	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	775.53	867.43		1,534.79	1,582.26	
Tangible assets at end of period	10,240.94	9,465.41	8,597.98	19,294.12	17,759.33	16,177.07

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Land [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				85.41	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	856.09	783.07		0	0	
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	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	96.83	68.24		0	0	
Total disposals tangible assets	96.83	68.24		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	759.26	714.83		85.41	0	
Tangible assets at end of period	9,053.18	8,293.92	7,579.09	1,246.36	1,160.95	1,160.95

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	85.41	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	85.41	0		0	0	
Tangible assets at end of period	1,246.36	1,160.95	1,160.95	0	0	0

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	982.26	941.83		982.26	941.83	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-363.84	-342.22				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	618.42	599.61		982.26	941.83	
Tangible assets at end of period	7,388.77	6,770.35	6,170.74	11,147.63	10,165.37	9,223.54

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Buildings [Member]			Other building [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				982.26	941.83	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	363.84	342.22		-363.84	-342.22	
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	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	363.84	342.22		618.42	599.61	
Tangible assets at end of period	3,758.86	3,395.02	3,052.8	7,388.77	6,770.35	6,170.74

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other building [Member]					
	Owned assets [Member]			Accumulated depreciation and impairment [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	982.26	941.83				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				363.84	342.22	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	982.26	941.83		363.84	342.22	
Tangible assets at end of period	11,147.63	10,165.37	9,223.54	3,758.86	3,395.02	3,052.8

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	87.42	67.02		87.42	67.02	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-46.43	-44.07				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	40.99	22.95		87.42	67.02	
Tangible assets at end of period	265.17	224.18	201.23	848.49	761.07	694.05

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				87.42	67.02	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	46.43	44.07		-46.43	-44.07	
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	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	46.43	44.07		40.99	22.95	
Tangible assets at end of period	583.32	536.89	492.82	265.17	224.18	201.23

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	87.42	67.02				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				46.43	44.07	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	87.42	67.02		46.43	44.07	
Tangible assets at end of period	848.49	761.07	694.05	583.32	536.89	492.82

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	49.26	148.66		49.26	148.66	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-62.99	-54.28				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-13.73	94.38		49.26	148.66	
Tangible assets at end of period	211.77	225.5	131.12	891.97	842.71	694.05

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				232.25	293.01	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	62.99	54.28		-215.28	-211.31	
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	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		26.33	9.57	
Total disposals tangible assets	0	0		26.33	9.57	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	62.99	54.28		-9.36	72.13	
Tangible assets at end of period	680.2	617.21	562.93	731.73	741.09	668.96

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]			Accumulated depreciation and impairment [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	232.25	293.01				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				215.28	211.31	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	123.16	77.81		96.83	68.24	
Total disposals tangible assets	123.16	77.81		96.83	68.24	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	109.09	215.2		118.45	143.07	
Tangible assets at end of period	2,661.85	2,552.76	2,337.56	1,930.12	1,811.67	1,668.6

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	232.25	293.01		232.25	293.01	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-215.28	-211.31				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	26.33	9.57		123.16	77.81	
Total disposals tangible assets	26.33	9.57		123.16	77.81	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-9.36	72.13		109.09	215.2	
Tangible assets at end of period	731.73	741.09	668.96	2,661.85	2,552.76	2,337.56

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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				206.92	189.32	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	215.28	211.31		-154.81	-115.31	
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	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	96.83	68.24		0	0	
Total disposals tangible assets	96.83	68.24		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	118.45	143.07		52.11	74.01	
Tangible assets at end of period	1,930.12	1,811.67	1,668.6	363.48	311.37	237.36

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	206.92	189.32				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				154.81	115.31	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	206.92	189.32		154.81	115.31	
Tangible assets at end of period	2,063.27	1,856.35	1,667.03	1,699.79	1,544.98	1,429.67

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	14.43	20.23		14.43	20.23	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-12.74	-15.88				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1.69	4.35		14.43	20.23	
Tangible assets at end of period	33.66	31.97	27.62	434.55	420.12	399.89

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in Lakhs 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]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	12.74	15.88	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	12.74	15.88	
Tangible assets at end of period	400.89	388.15	372.27

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned 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			Non Depreciable Asset	Non Depreciable Asset		
Useful lives or depreciation rates tangible assets			N.A.	N.A.		

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Other building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned 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	Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)			Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)
Useful lives or depreciation rates tangible assets	60 Years	60 Years			15 Years	15 Years

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
	Owned assets [Member]		Owned 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	Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)			Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)
Useful lives or depreciation rates tangible assets	10 Years	10 Years			8 Years (For Buses/Trucks/Cars) & 10 years (For Motors Cycle/Moped/Cycle)	8 Years (For Buses/Trucks/Cars) & 10 years (For Motors Cycle/Moped/Cycle)

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
	Owned 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
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)	Useful life as per Schedule II (WDV)
Useful lives or depreciation rates tangible assets	5 Years	5 Years	3 Years (For End User Devices) & 6 years (For Servers and Networks)	3 Years (For End User Devices) & 6 years (For Servers and Networks)

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total 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]	
	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	quoted	quoted	quoted	quoted
Non-current investments	4.61	4.61	20.56	20.56
Name of body corporate in whom investment has been made	Tata Steel Limited	Tata Steel Limited	Textual information (32) [See below]	Textual information (33) [See below]

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	quoted	quoted	quoted	quoted
Non-current investments	9.44	9.44	6.96	6.96
Name of body corporate in whom investment has been made	State Bank Of India	State Bank Of India	Maruti Suzuki India Limited	Maruti Suzuki India Limited

Details of non-current investments [Table]

..(3)

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

Classification of non-current investments [Axis]	5		6	
	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
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 subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Investment in Equity Instruments of Subsidiary	Investment in Equity Instruments of Subsidiary	unquoted	unquoted
Non-current investments	0	0	1,153.19	1,153.19
Name of body corporate in whom investment has been made	Nirlipt Holdings Private Limited	Nirlipt Holdings Private Limited	Krishnaganga Holdings Private Limited	Krishnaganga Holdings Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	-	-	SUBSIDIARY	SUBSIDIARY
Details of non-current investments made in body corporate which are partly paid	N.A	N.A	N.A	N.A

Details of non-current investments [Table]

..(4)

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

Classification of non-current investments [Axis]	7		8	
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in government or trust securities	Investments in government or trust securities	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	quoted	quoted	quoted	quoted
Non-current investments	2.1	2.1	35.72	35.72
Name of body corporate in whom investment has been made	Sovereign Gold Bonds 2.50% Sep 2027 SR-IV- 55 grams (P.Y Nil grams)	Sovereign Gold Bonds 2.50% Sep 2027 SR-IV- 55 grams (P.Y Nil grams)	Textual information (34) [See below]	Textual information (35) [See below]

Details of non-current investments [Table]

..(5)

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

Classification of non-current investments [Axis]	9		10	
	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
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	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	375	275	6.24	6.24
Name of body corporate in whom investment has been made	Textual information (36) [See below]	Textual information (37) [See below]	Investment in gold coins	Investment in gold coins

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	79.39	79.39
Market value of quoted non-current investments	198.49	158.2
Aggregate amount of unquoted non-current investments	1,534.43	1,434.43
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (32)

Name of body corporate in whom investment has been made

HDFC Bank Limited- 2,500 (P.Y Nil) equity shares ITC Limited- 6,000 (P.Y Nil) equity shares Reliance Industries Limited- 1,000 (P.Y Nil) equity shares Tata Consultancy Services Limited- 750 (P.Y Nil) equity shares

Textual information (33)

Name of body corporate in whom investment has been made

HDFC Bank Limited- 2,500 (P.Y Nil) equity shares ITC Limited- 6,000 (P.Y Nil) equity shares Reliance Industries Limited- 1,000 (P.Y Nil) equity shares Tata Consultancy Services Limited- 750 (P.Y Nil) equity shares

Textual information (34)

Name of body corporate in whom investment has been made

ITC Limited- 6,000 (P.Y 6,000) equity shares Reliance Industries Limited- 1,000 (P.Y 1,000) equity shares Tata Consultancy Services Limited- 750 (P.Y 750) equity shares Maruti Suzuki India Limited- 200 (P.Y 200) equity shares State Bank Of India- 3,000 (P.Y 3,000) equity shares Indian Oil Corporation Limited- 3,000 (P.Y Nil) equity shares

Textual information (35)

Name of body corporate in whom investment has been made

ITC Limited- 6,000 (P.Y 6,000) equity shares Reliance Industries Limited- 1,000 (P.Y 1,000) equity shares Tata Consultancy Services Limited- 750 (P.Y 750) equity shares Maruti Suzuki India Limited- 200 (P.Y 200) equity shares State Bank Of India- 3,000 (P.Y 3,000) equity shares Indian Oil Corporation Limited- 3,000 (P.Y Nil) equity shares

Textual information (36)

Name of body corporate in whom investment has been made

Abakus Growth Fund 2- 9,734.5180 Units (P.Y 4,675.9853 Units) Nippon India Equity Opportunities AIF- Scheme 6- 1,00,777.729 Units (P.Y 45,941.131 Units) Alchemy Emerging Leaders of Tomorrow- Class B1- Regular- 52,022.7227 Units (P.Y Nil Units) White Oak India Equity Fund VI- Class A- 2,59,226.3273 Units (P.Y Nil)

Textual information (37)

Name of body corporate in whom investment has been made

Abakus Growth Fund 2- 9,734.5180 Units (P.Y 4,675.9853 Units) Nippon India Equity Opportunities AIF- Scheme 6- 1,00,777.729 Units (P.Y 45,941.131 Units) Alchemy Emerging Leaders of Tomorrow- Class B1- Regular- 52,022.7227 Units (P.Y Nil Units) White Oak India Equity Fund VI- Class A- 2,59,226.3273 Units (P.Y Nil)

[200500] Notes - Current investments

Details of current investments [Table]

..(1)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments8		ClassificationOfCurrentInvestments9	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	quoted	unquoted	Investment in Equity Shares	Investment in Equity Shares
Current investments	130.38	1,500	0	10
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	Textual information (38) [See below]	Tata Equity P/E Fund (G)	Tata Equity P/E Fund- Regular Plan-Growth- 7,093.934 Units (7,093.934 Units)	Tata Equity P/E Fund- Regular Plan-Growth- 7,093.934 Units (7,093.934 Units)

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments10		ClassificationOfCurrentInvestments11	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares
Current investments	0	0	0	20.39
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	Nippon India Large Cap Fund Rs 3000000 (Quoted), Nippon India Equity Opportunities AIF Rs 4750000 (Unquoted)	Nippon India Large Cap Fund Rs 3000000 (Quoted), Nippon India Equity Opportunities AIF Rs 4750000 (Unquoted)	Kotak Standard Multi-Cap Fund-Growth Regular Plan	Kotak Standard Multi-Cap Fund-Growth Regular Plan

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments12		ClassificationOfCurrentInvestments13	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares
Current investments	0	40	0	0
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	ICICI Prudential Multi-Asset Fund-Growth	ICICI Prudential Multi-Asset Fund-Growth	ICICI Prudential Equity & Debt Fund (G)	ICICI Prudential Equity & Debt Fund (G)

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments14		ClassificationOfCurrentInvestments15	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares
Current investments	0	40	0	20
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	HDFC Mid-Cap Opportunities Fund-Regular Plan Growth	HDFC Mid-Cap Opportunities Fund-Regular Plan Growth	HDFC Equity Fund-Regular Plan Growth	HDFC Equity Fund-Regular Plan Growth

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments16		ClassificationOfCurrentInvestments17	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares	Investment in Equity Shares
Current investments	0	0	0	0
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	HDFC Balanced Advantage Fund- Regular Plan Growth	HDFC Balanced Advantage Fund- Regular Plan Growth	HDFC Balanced Advantage Fund- Regular Plan-Dividend	HDFC Balanced Advantage Fund- Regular Plan-Dividend

Details of current investments [Table]

..(6)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments18		ClassificationOfCurrentInvestments19	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Equity Shares	Investment in Equity Shares	unquoted	unquoted
Current investments	0	0	3,000	1,500
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	DSP Equity and Bond Fund- Regular Plan- Growth	DSP Equity and Bond Fund- Regular Plan- Growth	Tata Motors Finance Limited SR-D 11.50 NCD Perpetual FV Rs 10 Lakhs	Tata Motors Finance Limited SR-D 11.50 NCD Perpetual FV Rs 10 Lakhs

Details of current investments [Table]

..(7)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestments20		ClassificationOfCurrentInvestments21	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Other current investments	Other current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	unquoted	unquoted	Investment in Equity Instruments (fully paid up)	Investment in Equity Instruments (fully paid up)
Current investments	61.43	59.69	0	184.49
Basis of valuation of current investments	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.	Cost or Net asset Value, whichever is lower.
Name of body corporate in whom investment has been made	Mahindra & Mahindra Financial Services Limited	Mahindra & Mahindra Financial Services Limited	Textual information (39) [See below]	Textual information (40) [See below]

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	130.38	314.88
Market value of quoted current investments	337.48	480.96
Aggregate amount of unquoted current investments	3,061.43	3,059.69
Aggregate provision for diminution in value of current investments	0	0

Textual information (38)

Name of body corporate in whom investment has been made

Tata Equity P/E Fund- Regular Plan- Growth- 7,093.934 Units (P.Y 7,093.934 Units) HDFC Balanced Advantage Fund- Regular Plan- Growth- 11,093.397 Units (P.Y 11,093.397 Units) HDFC Mid-Cap Opportunities Fund- Regular Plan- Growth- 74,052.133 Units (P.Y 74,052.133 Units) Kotak Flexi Cap Fund- Regular Plan- Growth- 63,970.297 Units (P.Y 63,970.297 Units) ICICI Prudential Multi-Asset Fund- Growth- 16,396.433 UNits (P.Y 16,396.433 Units)

Textual information (39)

Name of body corporate in whom investment has been made

Aarti Industries Limited- 813 (P.Y Nil) equity shares 5 Aarti Pharmalabs Limited- 234 (P.Y Nil) equity shares 5 APL Apollo Tubes Limited- 1158 (P.Y Nil) equity shares 2 Asian Paints Limited- 227(P.Y Nil) equity shares 1 Astral Limited- 604 (P.Y Nil) equity shares 1 AU Small Finance Bank Limited- 1,944 (P.Y Nil) equity shares 10 Avenue Supermarts Limited- 171 (P.Y Nil) equity shares 10 Bajaj Finance Limited- 215 (P.Y Nil) equity shares 2 Bajaj Finserv Limited- 910 (P.Y Nil) equity shares 1 Bharti Airtel Limited- 900 (P.Y Nil) equity shares 5 Bharti Airtel Ltd (PP)- 705 (P.Y Nil) equity shares 5 Cholamandalam Investment and Finance Company Ltd- 1,537 (P.Y Nil) equity shares 2 Divis Laboratories Limited- 220 (P.Y Nil) equity shares 2 Dixon Technologies (India) Limited- 118 (P.Y Nil) equity shares 2 Havells India Limited- 914 (P.Y Nil) equity shares 1 Kotak Mahindra Bank Limited- 431(P.Y Nil) equity shares 5 Metropolis Healthcare Limited- 268 (P.Y Nil) equity shares 2 PI Industries Limited- 345 (P.Y Nil) equity shares 1 Page Industries Limited- 19 (P.Y Nil) equity shares 10 Patanjali Foods Limited- 816 (P.Y Nil) equity shares 2 Reliance Industries Limited- 477 (P.Y Nil) equity shares 10 Sona BLW Precision Forgings Limited- 1364 (P.Y Nil) equity shares 10 Tata Consultancy Services Limited- 330 (P.Y Nil) equity shares 1 Titan Company Limited- 265 (P.Y Nil) equity shares 1 Torrent Pharmaceuticals Limited- 556 (P.Y Nil) equity shares 5

Textual information (40)

Name of body corporate in whom investment has been made

Aarti Industries Limited- 813 (P.Y Nil) equity shares 5 Aarti Pharmedlabs Limited- 234 (P.Y Nil) equity shares 5 APL Apollo Tubes Limited- 1158 (P.Y Nil) equity shares 2 Asian Paints Limited- 227(P.Y Nil) equity shares 1 Astral Limited- 604 (P.Y Nil) equity shares 1 AU Small Finance Bank Limited- 1,944 (P.Y Nil) equity shares 10 Avenue Supermarts Limited- 171 (P.Y Nil) equity shares 10 Bajaj Finance Limited- 215 (P.Y Nil) equity shares 2 Bajaj Finserv Limited- 910 (P.Y Nil) equity shares 1 Bharti Airtel Limited- 900 (P.Y Nil) equity shares 5 Bharti Airtel Ltd (PP)- 705 (P.Y Nil) equity shares 5 Cholamandalam Investment and Finance Company Ltd- 1,537 (P.Y Nil) equity shares 2 Divis Laboratories Limited- 220 (P.Y Nil) equity shares 2 Dixon Technologies (India) Limited- 118 (P.Y Nil) equity shares 2 Havells India Limited- 914 (P.Y Nil) equity shares 1 Kotak Mahindra Bank Limited- 431(P.Y Nil) equity shares 5 Metropolis Healthcare Limited- 268 (P.Y Nil) equity shares 2 PI Industries Limited- 345 (P.Y Nil) equity shares 1 Page Industries Limited- 19 (P.Y Nil) equity shares 10 Patanjali Foods Limited- 816 (P.Y Nil) equity shares 2 Reliance Industries Limited- 477 (P.Y Nil) equity shares 10 Sona BLW Precision Forgings Limited- 1364 (P.Y Nil) equity shares 10 Tata Consultancy Services Limited- 330 (P.Y Nil) equity shares 1 Titan Company Limited- 265 (P.Y Nil) equity shares 1 Torrent Pharmaceuticals Limited- 556 (P.Y Nil) equity shares 5

[200600] Notes - Subclassification and notes on liabilities and assets

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis] Classification of loans and advances [Axis] Classification of assets based on security [Axis]	Long-term [Member]			
	Capital advances [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	0	0
Details of loans and advances to related parties			0	0
Nature of other loans and advances			0	0
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Loans advances given subsidiaries [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	143.18	143.18	97.07	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	143.18	143.18	97.07	0
Details of loans and advances to related parties	0	0	Loan given to Krishnaganga Holdings Private Limited Rs. 5200000, Nirlipt Holdings Private Limited Rs. 3800000, Bhandari Warehousing and Logistics Private Limited Rs. 50900000.	Loan given to Krishnaganga Holdings Private Limited Rs. 5200000, Nirlipt Holdings Private Limited Rs. 3800000, Bhandari Warehousing and Logistics Private Limited Rs. 50900000.
Nature of other loans and advances	0	0	0	0
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given other related parties [Member]		Loans advances given employees [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [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
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	0	101.62	288.65	270.4
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	101.62	288.65	270.4
Details of loans and advances to related parties	Loans and advances made to South Bengal Automobiles (Entities in which KMP or their relatives can exercise significant influence)	Loans and advances made to South Bengal Automobiles (Entities in which KMP or their relatives can exercise significant influence)	0	0
Nature of other loans and advances	0	0	0	0
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Other taxes receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	24.98	7.03	513.26	247.87
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	24.98	7.03	513.26	247.87
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 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	88.96	112.59
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	88.96	112.59
Details of loans and advances to related parties	0	0
Nature of other loans and advances	0	0
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
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
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 Lakhs 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	22,888.38	22,796.72	22,888.38	22,796.72
Allowance for bad and doubtful debts			0	0
Total trade receivables	22,888.38	22,796.72	22,888.38	22,796.72
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 Lakhs 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	19,479.66	12,686.63	19,479.66	12,686.63
Mode of valuation			Cost or Net Realisable value, whichever is lower.	Cost or Net Realisable value, whichever is lower.

Unless otherwise specified, all monetary values are in Lakhs 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
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
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	343.99	1,160.52
Public deposit payable, current	0	0
Total other payables, current	343.99	1,160.52
Accrued salary payable	210.28	207.87
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	5	4
Total other current liabilities	559.27	1,372.39
Other non-current assets, others	719.58	540.39
Total other non-current assets	719.58	540.39
Nature of other non-current assets, others	Security deposits	Security deposits
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	1,591.87	1,423.21
Other deposits with banks	-1,289.1	-1,460.89
Other balances with banks	1,187.2	2,408.2
Total balance with banks	1,489.97	2,370.52
Cheques, drafts on hand	1.88	0.35
Cash on hand	499.17	380.89
Total cash and cash equivalents	1,991.02	2,751.76
Total cash and bank balances	1,991.02	2,751.76
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	29.51	15.98
Total other current assets	29.51	15.98
Nature of other current assets	Net asset recognized based on AS-15 (Revised 2005) for gratuity (Refer Note 26(a))	Net asset recognized based on AS-15 (Revised 2005) for gratuity (Refer Note 26(a))

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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
Number of shareholders promoters	0	3
Total number of shareholders promoters and public	0	3
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	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	8,408.02	7,670.84
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Investment in subsidiary companies	1,153.2	1,153.2
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]

Textual information (41)

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

BHANDARI AUTOMOBILES
PRIVATE LIMITED

(CIN:
U51109WB1994PTC065147)

Notes to Financial
Statements for the year
ended 31 March, 2024

1.7 Property, Plant & Equipment

Property, Plant & Equipment

Tangible fixed assets are stated at cost, net of tax / duty credits availed, if any, less accumulated depreciation / impairment losses, if any. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Capital work-in-progress

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest, if any.

1.8 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.9 Cash and cash equivalents (for purposes of Cash Flow Statements)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term

balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.10

Employee benefits

Defined contribution plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

The Company has a defined benefit plan for post employment benefits in the form of gratuity. The Company has formed a Trust "Bhandari Automobiles Pvt. Ltd. Employees' Gratuity Fund" which has taken group gratuity policies with an insurance company (LIC) which is funded. The Trust is administered through trustees and / or the insurance companies. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. The fair value of assets available with the LIC is compared with the gratuity liability as per LIC actuarial valuation at the year end and shortfall, if any, is provided in the financial statements. Actuarial gains and losses are recognised in the Statement of Profit and Loss.

Short-term employee benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit & Loss for the year in which the related service is rendered. It includes benefits like salary, bonus, performance incentive, ex-gratia, overtime charges, etc.

1.11

Borrowing costs

Borrowing cost are recognised in the Statement of Profit and Loss except interest accrued on borrowings, specifically raised for qualifying assets. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the year from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such assets added to the cost of the asset. A qualifying asset is an asset that necessarily takes a substantial year of time to get ready for its intended use or sale.

1.12

Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and

other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

1.13 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events 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 value and are determined based on the best 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 best estimates. Contingent liabilities are not recognised but are disclosed in the notes to financial statements. Contingent assets are neither recognised nor disclosed in the financial statements.

BHANDARI AUTOMOBILES
PRIVATE LIMITED

(CIN:
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Notes to Financial
Statements for the year
ended 31 March, 2024

1.14 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one year and are capable of reversal in one or more subsequent years. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Textual information (42)

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

BHANDARI AUTOMOBILES
PRIVATE LIMITED

(CIN:
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Notes to Financial
Statements for the year
ended 31 March, 2023

1 SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the mandatory Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

The accounting policies not specifically referred to otherwise are consistent and in accordance with the generally accepted accounting principles. Further, the accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. The Company has ascertained its operating cycle as twelve months for the purpose of current/ non-current classification of assets and liabilities.

1.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of financial statements and the reported income and expenses during the reporting year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Although these estimates are based upon the Management's best knowledge of current events and actions, actual results could differ from these estimates. The difference between the actual results and the estimates are recognised in the periods in which the results are known / materialised. Any revision to the accounting estimates are recognised prospectively in the current and future years.

1.3 Inventories

Inventories are valued at the lower of cost and net realisable value. Net realisable value is estimated selling price in the ordinary course of business less estimated cost of sale completion. The practice of writing down inventories below cost to net realisable value is consistent with the view that assets should not be carried in excess of amounts expected to be realised from their sale or use. Inventories are written down to net realisable value on an item by-item basis.

1.4 Depreciation and amortisation

Depreciation of fixed assets is provided on written down value method over the useful lives of assets considering a residual value of five percent as prescribed in Schedule II of the Companies Act, 2013 and as assessed by management. The management estimates the useful lives for fixed assets as follows:

Building: 60 years

Plant and machinery: 15 years

Office equipments: 5 years

Furniture & fixtures: 10 years

Buses / Trucks / Cars: 8 years

Motor cycle / Moped / Cycle: 10 years

Computer: End user devices: 3 years

Servers and networks: 6 years

The useful lives for the assets are same as prescribed under Part C of Schedule II of the Companies Act, 2013.

In respect of assets added / assets sold during the year, pro-rata depreciation has been provided.

1.5 Revenue recognition

Revenue from sale of products is recognised, net of returns and trade discounts. Sale of products is presented gross of excise duty where applicable, and net of other indirect taxes. Revenue from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Commission income is recognised on accrual basis. Revenues are recognised when collectability of the resulting receivables is reasonably assured. Revenue from interest is recognised on time proportion basis taking into account the amount outstanding and the rate applicable. Incentive income is recognised when the right to receive it is established. All other incomes are accounted for on accrual basis concept except in cases of significant uncertainty. The Company has deducted discount received from Tata Motors Limited and Marchuti Suzuki India

Limited net of sales discount passed on to the customers from the purchases as it is in the nature

of reduction in purchase price. All expenses are generally accounted for on accrual basis except for coupon interest on debentures which are recorded at the time of coupon due date when they become payable.

1.6

Investments

Investments are classified as long-term investments and current investments based on management's intention at the time of purchase. Long-term investments (excluding investment property) are carried at cost less provision, if any, for diminution other than temporary in their value on an individual basis. Investment properties are carried individually at cost. Current Investments are carried individually at lower of cost and fair value. Cost of investments include acquisition charges. Bonus share received if any, are accounted for in the year of receipt. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the statement of profit and loss.

BHANDARI AUTOMOBILES
PRIVATE LIMITED

(CIN:
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Notes to Financial
Statements for the year
ended 31 March, 2023

1.7

Property, Plant & Equipment

Property, Plant & Equipment

Tangible fixed assets are stated at cost, net of tax / duty credits availed, if any, less accumulated depreciation / impairment losses, if any. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Capital work-in-progress

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest, if any.

1.8

Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.9 Cash and cash equivalents (for purposes of Cash Flow Statements)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.10 Employee benefits

Defined contribution plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

The Company has a defined benefit plan for post employment benefits in the form of gratuity. The Company has formed a Trust "Bhandari Automobiles Pvt. Ltd. Employees' Gratuity Fund" which has taken group gratuity policies with an insurance company (LIC) which is funded. The Trust is administered through trustees and / or the insurance companies. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. The fair value of assets available with the LIC is compared with the gratuity liability as per LIC actuarial valuation at the year end and shortfall, if any, is provided in the financial statements. Actuarial gains and losses are recognised in the Statement of Profit and Loss.

Short-term employee benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit & Loss for the year in which the related service is rendered. It includes benefits like salary, bonus, performance incentive, ex-gratia, overtime charges, etc.

1.11 Borrowing costs

Borrowing cost are recognised in the Statement of Profit and Loss except interest accrued on borrowings, specifically raised for qualifying assets. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction

/ development of the qualifying asset upto the date of capitalisation of such assets added to the cost of the asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

1.12 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

1.13 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events 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 value and are determined based on the best 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 best estimates. Contingent liabilities are not recognised but are disclosed in the notes to financial statements. Contingent assets are neither recognised nor disclosed in the financial statements.

BHANDARI AUTOMOBILES
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Notes to Financial
Statements for the year
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1.14 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such

items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]

Textual information (43)

Disclosure of employee benefits explanatory [Text Block]

Employee benefits

Defined contribution plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

The Company has a defined benefit plan for post employment benefits in the form of gratuity. The Company has formed a Trust "Bhandari Automobiles Pvt. Ltd. Employees' Gratuity Fund which has taken group gratuity policies with an insurance company (LIC) which is funded. The Trust is administered through trustees and / or the insurance companies. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. The fair value of assets available with the LIC is compared with the gratuity liability as per LIC actuarial valuation at the year end and shortfall, if any, is provided in the financial statements. Actuarial gains and losses are recognised in the Statement of Profit and Loss.

Short-term employee benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit & Loss for the year in which the related service is rendered. It includes benefits like salary, bonus, performance incentive, ex-gratia, overtime charges, etc.

Textual information (44)

Disclosure of employee benefits explanatory [Text Block]

Employee benefits

Defined contribution plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

The Company has a defined benefit plan for post employment benefits in the form of gratuity. The Company has formed a Trust "Bhandari Automobiles Pvt. Ltd. Employees' Gratuity Fund which has taken group gratuity policies with an insurance company (LIC) which is funded. The Trust is administered through trustees and / or the insurance companies. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. The fair value of assets available with the LIC is compared with the gratuity liability as per LIC actuarial valuation at the year end and shortfall, if any, is provided in the financial statements. Actuarial gains and losses are recognised in the Statement of Profit and Loss.

Short-term employee benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit & Loss for the year in which the related service is rendered. It includes benefits like salary, bonus, performance incentive, ex-gratia, overtime charges, etc.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	11		CategoriesOfRelatedParties12	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Bhandari Warehousing and Logistics Private Limited	Bhandari Warehousing and Logistics Private Limited	South Bengal Automobiles	South Bengal Automobiles
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			ABDFS5565J	ABDFS5565J
CIN of related party	U37100WB2011PTC163924	U37100WB2011PTC163924		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Rent received	Rent received	Loans And Advances, Services Recieved and Rent Recieved	Loans And Advances, Services Recieved and Rent Recieved
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	72.3	0		
Services received related party transactions			45.59	0
Revenue from rendering of services related party transactions	1.03	0		
Other related party transactions expense	24	0		
Other related party transactions income	7.95	0	24	24
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	CategoriesOfRelatedParties13		CategoriesOfRelatedParties14	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Siddharth Bhandari	Siddharth Bhandari	Shyam Sunder Purushottam	Shyam Sunder Purushottam
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ATXPB4779P	ATXPB4779P	AKFPP6442G	AKFPP6442G
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Salary	Salary	Salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	45.61	37.61	14.75	14.75
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	CategoriesOfRelatedParties15		CategoriesOfRelatedParties16	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Sanjay Bhandari	Sanjay Bhandari	Ritesh Saraf	Ritesh Saraf
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEPPB9450G	AEPPB9450G	AMJPS0246A	AMJPS0246A
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary & Rent Paid	Salary & Rent Paid	Salary	Salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	87.13	61.11	7.38	7.52
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	CategoriesOfRelatedParties17		CategoriesOfRelatedParties18	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Reena Bhandari	Reena Bhandari	Rajeev Bhandari	Rajeev Bhandari
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEPFB9451H	AEPFB9451H	AECPB4703M	AECPB4703M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Salary	Salary	Rent	Rent
Related party transactions [Abstract]				
Other related party transactions income			7.2	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	35	12	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	CategoriesOfRelatedParties19		CategoriesOfRelatedParties20	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Nirlipt Holdings Private Limited	Nirlipt Holdings Private Limited	Krishnaganga Holdings Private Limited	Krishnaganga Holdings Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65993WB1990PTC049333	U65993WB1990PTC049333	U65993WB1990PTC049332	U65993WB1990PTC049332
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	Loans & Advances	Loans & Advances	Loans and Advances	Loans and Advances
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	CategoriesOfRelatedParties21	
	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	Bhandari Motors Pvt Ltd	Bhandari Motors Pvt Ltd
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AABC3292R	AABC3292R
CIN of related party	U01114WB1955PTC022261	U01114WB1955PTC022261
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Purchase and Sale of goods	Purchase and Sale of goods
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	159.67
Services received related party transactions	271.97	0
Other related party transactions income	60	0
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
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 Lakhs 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 Lakhs 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 Lakhs 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	737.18	582.22
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	737.18	582.22

[202800] Notes - Subsidiary information

Details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1
	01/04/2023 to 31/03/2024
Details of subsidiaries [Abstract]	
Details of subsidiaries [LineItems]	
Name of subsidiary	Krishnaganga Holdings Private Limited
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U65993WB1990PTC049332
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	UNDER PROCESS
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2023
End date of accounting period of subsidiary	31/03/2024
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	23,25,000
Reserves and surplus of subsidiary	10,64,59,023
Total assets of subsidiary	11,52,86,361
Total liabilities of subsidiary	65,02,340
Investment of subsidiary	0
Turnover of subsidiary	6,00,000
Profit before tax of subsidiary	-1,19,427
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-1,19,427
Proposed dividend of subsidiary	0

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	Yes
Number of subsidiary companies	1
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 Lakhs of INR

	01/04/2023 to 31/03/2024
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

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

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 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	1,991.02	2,751.76	1,202.72
Total cash and cash equivalents	1,991.02	2,751.76	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	199.54	-46.57	
Total income taxes paid (refund)	199.54	-46.57	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs 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	2,59,474.57	2,40,604.95
Revenue from sale of services	11,047.68	9,576.87
Other operating revenues	109.25	159.27
Total revenue from operations other than finance company	2,70,631.5	2,50,341.09
Total revenue from operations	2,70,631.5	2,50,341.09
Other income	295.09	480.88
Total revenue	2,70,926.59	2,50,821.97
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	2,53,638.54	2,29,849.37
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,793.02	-173
Employee benefit expense	9,051.12	7,760.67
Finance costs	5,029.9	4,194.73
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	856.09	783.07
Total depreciation, depletion and amortisation expense	856.09	783.07
CSR expenditure	27.28	26.49
Other expenses	8,142.04	7,591.95
Total expenses	2,69,951.95	2,50,033.28
Total profit before prior period items, exceptional items, extraordinary items and tax	974.64	788.69
Total profit before extraordinary items and tax	974.64	788.69
Total profit before tax	974.64	788.69
Tax expense [Abstract]		
Current tax	202.59	172.66
Deferred tax	34.87	33.81
Total tax expense	237.46	206.47
Total profit (loss) for period from continuing operations	737.18	582.22
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	737.18	582.22
Profit (loss) of minority interest	0	0
Total profit (loss) for period	737.18	582.22
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 28.75	[INR/shares] 21.53
Diluted earnings per equity share	[INR/shares] 28.73	[INR/shares] 21.44

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	2,59,474.57	2,40,604.95
Total revenue from sale of products	2,59,474.57	2,40,604.95
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	11,047.68	9,576.87
Total revenue from sale of services	11,047.68	9,576.87
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	109.25	159.27
Total other operating revenues	109.25	159.27
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	160.43	246.28
Total interest income on long-term investments	160.43	246.28
Total interest income	160.43	246.28
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	4.56	3.31
Total dividend income current investments	4.56	3.31
Total dividend income	4.56	3.31
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	57.8	80.64
Total net gain/loss on sale of investments	57.8	80.64
Rental income on investment property [Abstract]		
Rental income on investment property, long-term	25.2	127.88
Total rental income on investment property	25.2	127.88
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	47.1	22.77
Total other non-operating income	47.1	22.77
Total other income	295.09	480.88
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	5,029.9	4,194.73
Total interest expense long-term loans	5,029.9	4,194.73
Total interest expense	5,029.9	4,194.73
Total finance costs	5,029.9	4,194.73
Employee benefit expense [Abstract]		
Salaries and wages	5,307.71	4,844.43
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	194.97	197.92
Total contribution to provident and other funds	194.97	197.92
Gratuity	1.58	-34.8
Staff welfare expense	292.4	247.21
Other employee related expenses	3,254.46	2,505.91
Total employee benefit expense	9,051.12	7,760.67
Breakup of other expenses [Abstract]		

Consumption of stores and spare parts	0	0
Power and fuel	643.37	1,074.31
Rent	1,194.19	1,054.86
Repairs to building	265.71	413.15
Repairs to machinery	0	0
Insurance	81.07	102.37
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	32.86	50.04
Total rates and taxes excluding taxes on income	32.86	50.04
Electricity expenses	1,022.54	958.51
Telephone postage	170.88	164.39
Printing stationery	78.3	73.59
Travelling conveyance	267.26	216.21
Legal professional charges	55.14	46.08
Safety security expenses	422.24	372.46
Directors sitting fees	0	0
Advertising promotional expenses	711.22	504.45
Commission paid other selling agents	68.11	43.64
Cost repairs maintenance other assets	127.33	95.04
Cost transportation [Abstract]		
Cost other transporting	347.26	325.81
Total cost transportation	347.26	325.81
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	42.9
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3	2.5
Payment for taxation matters	2.03	1.5
Payment for other services	0.62	0.23
Total payments to auditor	5.65	4.23
Miscellaneous expenses	2,648.91	2,049.91
Total other expenses	8,142.04	7,591.95
Current tax [Abstract]		
Current tax pertaining to previous years	0.59	9.66
Current tax pertaining to current year	202	163
Total current tax	202.59	172.66

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-6,793.02	-173
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,793.02	-173
Revenue repairs maintenance	6,803.77	5,613.26
Revenue other services	4,243.91	3,963.61
Total gross income from services rendered	11,047.68	9,576.87
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 traded goods	2,59,474.57	2,40,604.95
Total domestic turnover goods, gross	2,59,474.57	2,40,604.95
Total revenue from sale of products	2,59,474.57	2,40,604.95
Domestic revenue services	11,047.68	9,576.87
Total revenue from sale of services	11,047.68	9,576.87
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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (45) [See below]	Textual information (46) [See below]

Textual information (45)

Disclosure of revenue explanatory [Text Block]

R revenue recognition

Revenue from sale of products is recognised, net of returns and trade discounts. Sale of products is presented gross of excise duty where applicable, and net of other indirect taxes. Revenue from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Commission income is recognised on accrual basis. Revenues are recognised when collectability of the resulting receivables is reasonably assured. Revenue from interest is recognised on time proportion basis taking into account the amount outstanding and the rate applicable. Incentive income is recognised when the right to receive it is established. All other incomes are accounted for on accrual basis concept except in cases of significant uncertainty. The Company has deducted discount received from Tata Motors Limited and Maruti Suzuki India Limited net of sales discount passed on to the customers from the purchases as it is in the nature of reduction in purchase price. All expenses are generally accounted for on accrual basis.

Textual information (46)

Disclosure of revenue explanatory [Text Block]

Revenue recognition

Revenue from sale of products is recognised, net of returns and trade discounts. Sale of products is presented gross of excise duty where applicable, and net of other indirect taxes. Revenue from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Commission income is recognised on accrual basis. Revenues are recognised when collectability of the resulting receivables is reasonably assured. Revenue from interest is recognised on time proportion basis taking into account the amount outstanding and the rate applicable. Incentive income is recognised when the right to receive it is established. All other incomes are accounted for on accrual basis concept except in cases of significant uncertainty. The Company has deducted discount received from Tata Motors Limited and Maruti Suzuki India Limited net of sales discount passed on to the customers from the purchases as it is in the nature of reduction in purchase price. All expenses are generally accounted for on accrual 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 Lakhs of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Sanjay Bhandari	Reena Bhandari	RITESH KUMAR SARRAF	SHYAM SUNDAR PURUSHOTTAM
Director identification number of key managerial personnel or director	00221095	00929596	00977429	02472191
Date of birth of key managerial personnel or director	10/02/1961	30/01/1967	11/11/1970	15/01/1946
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	CA, ICWA	B.COM	MBA	B.COM
Shares held by key managerial personnel or director	[shares] 20,85,000	[shares] 1,40,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	87.13	35	7.38	14.75
Gross salary to key managerial personnel or director	87.13	35	7.38	14.75
Total key managerial personnel or director remuneration	87.13	35	7.38	14.75

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Education Centric Initiatives
Sector in which project is covered	Education
Whether projects or programs undertaken in local area or other	Kharagpur
Name of state or union territory where projects or programs was undertaken	West Bengal
Name of district where projects or programs was undertaken	Kharagpur
Budget amount outlay project or program wise	24
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	27.28
Total amount spent on projects or programs	27.28
Mode of amount spent	Directly by company

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2023	2022	2021
Profit before tax of financial year	788.69	525.7	403.33
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	815.97	550.22	427.34

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	No
Average net profit for last three financial years	597.84
Prescribed CSR expenditure	11.96
Amount CSR to be spent for financial year	11.96
Amount CSR spent for financial year	27.28
Amount spent in local area	27.28
Amount unspent CSR	0