

POSHS METAL INDUSTRIES 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	U27100MH1998PTC117424	
Permanent account number of entity	AABCP4751D	
Address of registered office of company	2A KALYANDHAM ST ROADMANKHURD EAST , Mumbai , MAHARASHTRA , INDIA - 400088	
Type of industry	Commercial and Industrial	
Registration date	10/12/1998	
Category/sub-category of company	Private Limited	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 77	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	21/09/2024	
Period covered by financial statements	F.Y.2023-24	
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)	2A KALYANDHAM ST ROAD MANKHURD EAST	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400088	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
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)	02227401670	
Whether books of account and other books and papers are maintained on cloud	No	

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	7207
Description of product or service category	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL
Turnover of product or service category	419,92,96,610
Highest turnover contributing product or service (ITC 8 digit) code	72074056
Description of product or service	Manufacturing of steel products
Unit of measurement of highest contributing product or service	No.
Turnover of highest contributing product or service	88,847.27
Quantity of highest contributing product or service in UoM	[pure] 0

[400400] Disclosures - Directors report

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	EPPS Infotech Private Limited	Ayasto Steelpac Private Limited	Poshs Cinoti Private Limited
Nature of related party relationship	Key managerial personnel or his relative	Associate company	Subsidiary company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	EPPS Infotech Private Limited	Ayasto Steelpac Private Limited	Poshs Cinoti Private Limited
Nature of related party relationship	Key managerial personnel or his relative	Associate company	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Software Services	Services Rendered & Received	Sales & Purchases
Duration of material contracts/arrangements/transactions with related party	On going	On going	On going
Dates of approval of material contracts/arrangements/transactions with related party by board	05/04/2023	05/04/2023	05/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	1.		2.	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 52,97,900	[shares] 2,27,055	[shares] 0	[shares] 2,00,195
Percentage of total shares held at end of period	98.25%	52.21%	0.00%	46.04%
Percentage of change in shares held during year	46.04%		-46.04%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Asheer Kapoor		Pinki Kapoor	
Total number of shares held at end of period	[shares] 52,97,900	[shares] 2,27,055	[shares] 0	[shares] 2,00,195
Percentage of total shares held at end of period	98.25%	52.21%	0.00%	46.04%
Percentage of change in shares held during year	46.04%		-46.04%	
Total number of shares held at end of period	[shares] 52,97,900	[shares] 2,27,055	[shares] 0	[shares] 2,00,195
Percentage of total shares held at end of period	98.25%	52.21%	0.00%	46.04%
Total number of shares held at end of period	[shares] 52,97,900	[shares] 2,27,055	[shares] 0	[shares] 2,00,195
Percentage of total shares held at end of period	98.25%	52.21%	0.00%	46.04%
Total number of shares held at end of period	[shares] 52,97,900	[shares] 2,27,055	[shares] 0	[shares] 2,00,195
Percentage of total shares held at end of period	98.25%	52.21%	0.00%	46.04%

Details of shareholding of promoters [Table]

..(2)

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

Promoters [Axis]	3.	
	01/04/2023 to 31/03/2024	31/03/2023
Total number of shares held at end of period	[shares] 94,240	[shares] 7,600
Percentage of total shares held at end of period	1.75%	1.75%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	Pooja Kapoor	
Total number of shares held at end of period	[shares] 94,240	[shares] 7,600
Percentage of total shares held at end of period	1.75%	1.75%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 94,240	[shares] 7,600
Percentage of total shares held at end of period	1.75%	1.75%
Total number of shares held at end of period	[shares] 94,240	[shares] 7,600
Percentage of total shares held at end of period	1.75%	1.75%
Total number of shares held at end of period	[shares] 94,240	[shares] 7,600
Percentage of total shares held at end of period	1.75%	1.75%

Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Particulars of holding, subsidiary and associate companies [Abstract]		
Particulars of holding, subsidiary and associate companies [LineItems]		
Name of company	Poshs Cinoti Private Limited	Ayasto Steelpac Private Limited
Address of company	Pune	Pune
Country of incorporation of company	INDIA	INDIA
CIN of company	U45309PN2017PTC169694	U28939PN2014PTC153494
Type of company	Private Company	Private Company
Percentage of shares held	100.00%	100.00%
Applicable section	2(87)	2(87)

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	ASHEER	POOJA
Middle name of director	ASHOK	ASHEER
Last name of director	KAPOOR	KAPOOR
Designation of director	Director	Director
Director identification number of director	00037814	00037965
Date of signing board report	21/09/2024	21/09/2024

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Steel Products
Description of main product/service	Manufacturing of steel products
NIC code of product/service	04056
Percentage to total turnover of company	96.00%

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	STATE OF COMPANY'S AFFAIRS It is imperative that the affairs of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (2) [See below]
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND During the Financial Year under review, the Board has decided to retain the profits as reserves of the Company. Hence there was no dividend declared.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange Earnings and Outgo : 90,81,845 Outgo 62,11,159
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	21/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	-Applicable
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	N o t Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	N o t Applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (12) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	N o t Applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	N o t Applicable
Number of meetings of board	[pure] 20

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD REPORT

To,

The Members,

POSHS METAL INDUSTRIES PRIVATE LIMITED

Your Directors have pleasure in presenting the 26th Board Report of the Company together with audited Statement of Accounts and the Auditors' Report of your company for the Financial Year ended on 31st March, 2024.

• FINANCIAL RESULTS:

Amount in Rs.

PARTICULARS	CONSOLIDATED		STANDALONE	
	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24
Revenue from Operations	9,81,14,15,696	888,17,88,432	9,25,95,66,280	809,13,44,235
Other Income	3,08,60,244	5,71,13,659	2,39,30,666	5,89,66,094
Total Revenue	9,84,22,75,940	893,89,02,091	9,28,34,96,946	815,03,10,329
Total Expenses	9,62,38,98,668	8,82,39,83,283	9,08,60,83,101	804,54,87,446
Net Profit/(Loss) before tax	18,06,07,148	10,85,30,808	16,60,31,856	10,48,22,882
Less : Provision for Tax (including for deferred tax)	4,29,23,926	269,50,909	4,79,53,114	2,50,76,236
Net Profit/(Loss) after tax	13,76,83,222	8,15,79,899	11,80,78,741	7,97,46,646

• NATURE OF BUSINESS

The Company continues to be engaged in the activities pertaining to steel processing. The Company has streamlined the services to the automotive industry and white goods manufacturers in various businesses such as trapezoidal blanking, slitting, cut-to-length and die blanking.

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

• FINANCIAL PERFORMANCE

Consolidated:

During the year under review, your company has recorded Total Revenue at Rs. 9,81,14,15,696/- (Rupees Nine Hundred and Eighty-One Crores Fourteen Lakhs Fifteen Thousand Six Hundred and Ninety-Six Only) as compared to Rs. 888,17,88,432/- (Rupees Eight Hundred and Eighty-Eight Crores Seventeen Lakhs Eighty-Eight Thousand Four Hundred and Thirty-Two Only) for the previous year. During the year under review, profit before tax stood at Rs. 18,06,07,148/- (Rupees Eighteen Crores Six Lakhs Seven Thousand One Hundred and Forty-Eight Only) as against profit before tax stood at Rs. 10,85,28,992/- (Rupees Ten Crores Eighty-Five Lakhs Twenty-Eight Thousand Nine Hundred and Ninety-Two Only). The total expenses stood at Rs. 966,68,22,594/- (Rupees Nine Hundred and Sixty-Six Crores Sixty-Eight Thousand Two Thousand and Five Hundred and Ninety-Four Only) during the year under review as compared to the total expenses of Rs. 883,03,73,099/- (Rupees Eight Hundred and Eighty-Three Crores Three Lakhs Seventy-Three Thousand and Ninety-Nine Only) in the previous year.

Standalone:

During the year under review, your company has recorded Total Revenue at Rs. 9,25,95,66,280/- (Rupees Nine Hundred and Twenty Five Crores Ninety Five Lakhs Sixty-Six Thousand Two Hundred and Eighty Only) as compared to Rs. 809,13,44,235/- Rupees Eight Hundred and Nine Crores Thirteen Lakhs Forty-Four Thousand Two Hundred and Thirty-Five Only) for the Previous Year. During the year under review, profit before tax stood at Rs. 16,60,31,856/- (Rupees Sixteen Crores Sixty Lakhs Thirty-One Thousand Eight Hundred and Fifty-Six Only) as against a profit before tax of Rs.10,48,22,882/- (Rupees Ten Crores Forty-Eight Lakhs Twenty-Two Thousand Eight Hundred and Eighty-Two Only) during the previous year. The total expenses stood at Rs. 9,08,60,83,101/- (Rupees Nine Hundred and Eight Crores Sixty Lakhs Eighty-Three Thousand One Hundred and One Only) during the year under review as compared to the total expenses of Rs. 804,54,87,446/- (Rupees Eight Hundred and Four Crores Fifty-Four Lakhs Eighty-Seven Thousand Four Hundred and Forty-Six Only) in the previous year.

• REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATE COMPANIES & JOINT VENTURE

The Company has two subsidiary companies.

In accordance with Section 129(3) of the Companies Act, 2013, Consolidated Financial Statements of the Company and its subsidiary companies has been prepared, which form part of the Annual Report. Further, a statement containing the salient features of the financial statements of our consolidated subsidiaries in the prescribed format AOC-1 is annexed as Annexure-A to the Board Report. The statement also provides details of performance, financial position of each of the subsidiaries.

- Associate – The Company has one Associate Company, EPPS Infotech Private Limited.
- Joint venture companies, including in the consolidated financial statement is Presented – There is no joint venture company.

• BOARD MEETINGS DURING THE FINANCIAL YEAR

During the Financial Year 2023-24, the Board of Directors of the Company duly met 20 times as mentioned below. Further, the intervening gap between the two meetings was not exceeding 120 days.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Quarter	Date of Board Meeting	Strength of the Board	Name of the Directors Attended
•	Q1 (Apr 2023- Jun 2023)	05-Apr-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q1 (Apr 2023- Jun 2023)	28-April-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q1 (Apr 2023- Jun 2023)	20-May-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q1 (Apr 2023- Jun 2023)	19-Jun-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	1-Jul-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	11-Jul-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	18-Jul-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	19-Jul-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	20-Jul-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q2 (Jul 2023- Sep 2023)	1-Aug-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi

•	Q2 (Jul 2023- Sep 2023)	29-Sept-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q3 (Oct 2023- Dec 2023)	16-Oct-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q3 (Oct 2023- Dec 2023)	20-Oct-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q3 (Oct 2023- Dec 2023)	18-Nov-23	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	29-Feb-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	13-Mar-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	14-Mar-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	28-Mar-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	29-Mar-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi
•	Q4 (Jan 2024- Mar 2024)	30-Mar-24	4	1. Asheer Kapoor 2. Pooja Kapoor 3. Anil Punjabee 4. Haresh Modi

• COMMITTEE MEETINGS

During the Financial Year 2023-24, the members of the Corporate Social Responsibility (CSR) Committee duly met on 01st August 2023 and 18th Day of November 2023.

- DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Company's Board of Directors remains the same during this period.

Further, the composition of the Board of Directors as at the end of the Financial Year under review is as follows:

SR No.	Name of the Director	DIN	Designation
1.	Asheer Kapoor	00037814	Director
2.	Pooja Kapoor	000037965	Director
3.	Anil Punjabee	01182912	Director
4.	Haresh Modi	07757164	Director

• DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the Financial Year and of the profit and loss of the company for that period;
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Directors have prepared the annual accounts on a going concern basis; and Clause (e) of section 134(5) is not applicable as the Company is not a listed Company;
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

• INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

During the year under review, no material or serious observation has been received from the Statutory Auditors and the Internal Auditors of the Company on the inefficiency or inadequacy of such controls.

• DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the Financial Year ended 31st March, 2024. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the Financial Year ended 31st March, 2024.

• STATUTORY AUDITORS

M/s. Jain S P and Associates LLP, Chartered Accountants (Firm Registration No.: 100239W), were appointed as Statutory Auditors of Company for a term of five years from the conclusion of the First Annual General Meeting held on 29th September, 2018. The auditors tendered their resignation on 02.09.2024 and in casual vacancy of previous auditor M/s. Jain S P and Associates LLP the new auditor Sachin Anil Agrawal and Co. (FRN.: 021992C), appointed in EGM held on 13.09.2024 subject to the ratification of Members at each Annual General Meeting.

- BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY:
- Statutory Auditors

Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

- Cost Auditors:

The provision of Cost Audit as per section 148 applicable on the Company and company has maintained proper records and account of the same as required under the Act.

• PARTICULARS OF INTER-CORPORATE LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

During the Financial Year under review, the Company has made the following investments:

Sl No.	Name of the Enterprise	Nature of Investment	Amount (in Rupees)
1.	Shamrao Vitthal Co-operative Bank	Equity Shares	2500
2.	NKGSB Co-operative Bank Limited	Equity Shares	5,00,000
3.	Ayasto Steelpac Private Limited	Equity Shares	0.00
4.	Poshs Cinoti Private Limited	Equity Shares	5,00,00,000

Intercorporate Loans:

The particulars of the Loans given by the Company during the Financial Year are as follows:

Sl No.	Name of the Borrower	Amount Lent (In Rupees)
1.	Poshs Cinoti Private Limited	9,34,16,877
2.	Ayasto Steelpac Private Limited	4,72,70,944
3.	Poshs Metal Aurangabad LLP	15,15,66,950
4.	Poshs Sustainable Solutions LLP	15,22,594
5.	The Freyssinet Prestressed Concrete Co. Ltd	1,48,30,790
6.	PM SPV 1	3,47,44,122
7.	PM SPV 2	3,47,38,725
8.	PM SPV 3	3,34,08,194
9.	PM SPV 4	2,12,23,329
10.	PM SPV 5	2,12,23,329

Guarantees:

Particulars of the Guarantee given by the Company during the Financial Year under review are as follows:

Sr. No.	Name of the Enterprise	Nature of Relation	Amount (in Rupees)
1.	EPPS Infotech Private Limited	Associate Company	7,52,50,000
2.	Poshs Cinoti Private Limited	Subsidiary Company	4,50,00,000
3.	M/S JAMSHEDPUR CONTINUOUS ANNEALING AND PROCESSING COMPANY PVT LTD	CREDITOR	40,00,000
4.	TATA STEEL LIMITED	CREDITOR	20,00,000
5.	HYSLOWIN GREEN ENERGY		4,66,960

• PARTICULARS OF TRANSACTIONS OR ARRANGEMENTS WITH RELATED PARTIES

Related party transactions that were entered into during the Financial Year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company as per Annexure-B in Form AOC-2.

• STATE OF COMPANY'S AFFAIRS

It is imperative that the affairs of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

• AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

The amount of Rs. 63,27,69,860/- to be carried as Profit in the Balance Sheet for the Financial Year ended 31st March, 2024. It is not being proposed to carry this amount into any specific reserve.

• DIVIDEND

During the Financial Year under review, the Board has decided to retain the profits as reserves of the Company. Hence there was no dividend declared.

• MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment 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 date of the Report.

• PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

• Conservation of Energy & Technology Absorption:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and

technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

• Foreign Exchange Earnings and Outgo:

Earnings	90,81,845
Outgo	62,11,159

• DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Board of Directors of the Company has adopted a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

• DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are applicable on the Company. The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the Financial Year are set out in Annexure-C of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

• JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

The particulars of the subsidiary and Associate Companies for the Financial Year are as mentioned below:

S. No.	Name of the Company	Nature of Relation	% of Shareholding	No. of Shares held
•	Poshs Cinoti Private Limited	Subsidiary Company	100 %	50,00,000 Equity Shares of 10 each are directly held by company
•	EPPS Infotech Private Limited	Associate Company	-	-
•	Poshs Metal Aurangabad LLP	Partner	1%	Capital contribution of Rs.1000/-
•	Poshs Sustainable Solutions LLP	Partner	99.9%	Capital contribution of Rs. 99,900/-
•	PM SPV 1	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 2	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 3	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 4	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 5	Partner	99.99%	Capital Contribution of Rs 9,999/-

• DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the Financial Year 2023-24.

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

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

• DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

• PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the Financial Year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

• NO CHANGES IN THE BUSINESS

Your Directors would like to inform that Company is doing its regular business without any deviation to other objects.

• ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors.

The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the Company.

FOR & ON BEHALF OF THE BOARD OF

POSHS METAL INDUSTRIES PRIVATE LIMITED

ASHEER KAPOOR

DIRECTOR

DIN: 00037814

PLACE: Pune

DATE: 21st September 2024

ANNEXURE – B

FORM AOC-2

Particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188

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

For the Year Ending on March 2024

• Details of material contracts or arrangement or transactions at arm's length basis:

Sl No.	Name of the Related Party	Nature of Transaction/ Arrangement	Duration of Transaction/ Arrangement	Salient terms of transaction/ Arrangement	Date of Approval by Board	Advances Paid, if any
1.	EPPS Infotech Private Limited	Software Services	On going	NA	05-Apr-23	Nil
2.	Ayasto Steelpac Private Limited	Services Rendered & Received	On going	NA	05-Apr-23	Nil
3.	Poshs Cinoti Private Limited	Sales & Purchases	On going	NA	05-Apr-23	Nil

• Details of contracts or arrangements or transactions not at arm's length basis:

There were no transactions which are not at arm's length basis during the Financial Year under review.

FOR POSHS METAL INDUSTRIES PRIVATE LIMITED

ASHEER KAPOOR

DIRECTOR

DIN: 00037814

DATE: 21st September 2024

PLACE: Pune

Textual information (2)

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

AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES The amount of Rs. 63,27,69,860/- to be carried as Profit in the Balance Sheet for the Financial Year ended 31st March, 2024. It is not being proposed to carry this amount into any specific reserve.

Textual information (3)

Details regarding energy conservation

Conservation of Energy & Technology Absorption: The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

Textual information (4)

Details regarding technology absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

Textual information (5)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that: In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the Financial Year and of the profit and loss of the company for that period; The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; The Directors have prepared the annual accounts on a going concern basis; and Clause (e) of section 134(5) is not applicable as the Company is not a listed Company; The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (6)

Details of material changes and commitment occurred during period affecting financial position of company

MATERIAL CHANGES & COMMITMENTS There has been no material changes and Commitment 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 date of the Report.

Textual information (7)

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

• PARTICULARS OF INTER-CORPORATE LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

During the Financial Year under review, the Company has made the following investments:

Sl No.	Name of the Enterprise	Nature of Investment	Amount (in Rupees)
1.	Shamrao Vitthal Co-operative Bank	Equity Shares	2500
2.	NKGSB Co-operative Bank Limited	Equity Shares	5,00,000
3.	Ayasto Steelpac Private Limited	Equity Shares	0.00
4.	Poshs Cinoti Private Limited	Equity Shares	5,00,00,000

Intercorporate Loans:

The particulars of the Loans given by the Company during the Financial Year are as follows:

Sl No.	Name of the Borrower	Amount Lent (In Rupees)
1.	Poshs Cinoti Private Limited	9,34,16,877
2.	Ayasto Steelpac Private Limited	4,72,70,944
3.	Poshs Metal Aurangabad LLP	15,15,66,950
4.	Poshs Sustainable Solutions LLP	15,22,594
5.	The Freyssinet Prestressed Concrete Co. Ltd	1,48,30,790
6.	PM SPV 1	3,47,44,122
7.	PM SPV 2	3,47,38,725
8.	PM SPV 3	3,34,08,194
9.	PM SPV 4	2,12,23,329
10.	PM SPV 5	2,12,23,329

Guarantees:

Particulars of the Guarantee given by the Company during the Financial Year under review are as follows:

Sr. No.	Name of the Enterprise	Nature of Relation	Amount (in Rupees)
1.	EPPS Infotech Private Limited	Associate Company	7,52,50,000
2.	Poshs Cinoti Private Limited	Subsidiary Company	4,50,00,000
3.	M/S JAMSHEDPUR CONTINUOUS ANNEALING AND PROCESSING COMPANY PVT LTD	CREDITOR	40,00,000
4.	TATA STEEL LIMITED	CREDITOR	20,00,000
5.	HYSLOWIN GREEN ENERGY		4,66,960

Textual information (8)

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

• PARTICULARS OF TRANSACTIONS OR ARRANGEMENTS WITH RELATED PARTIES

Related party transactions that were entered into during the Financial Year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company as per Annexure-B in Form AOC-2.

ANNEXURE – B

FORM AOC-2

Particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188

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

For the Year Ending on March 2024

• Details of material contracts or arrangement or transactions at arm's length basis:

Sl No.	Name of the Related Party	Nature of Transaction/ Arrangement	Duration of Transaction/ Arrangement	Salient terms of transaction/ Arrangement	Date of Approval by Board	Advances Paid, if any
1.	EPPS Infotech Private Limited	Software Services	On going	NA	05-Apr-23	Nil
2.	Ayasto Steelpac Private Limited	Services Rendered & Received	On going	NA	05-Apr-23	Nil
3.	Poshs Cinoti Private Limited	Sales & Purchases	On going	NA	05-Apr-23	Nil

• Details of contracts or arrangements or transactions not at arm's length basis:

There were no transactions which are not at arm's length basis during the Financial Year under review.

Textual information (9)

Disclosure of statement on development and implementation of risk management policy [Text Block]

• DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Board of Directors of the Company has adopted a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

Textual information (10)

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

• DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are applicable on the Company. The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the Financial Year are set out in Annexure-C of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

• FINANCIAL RESULTS:

Amount in Rs.

PARTICULARS	CONSOLIDATED		STANDALONE	
	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24
Revenue from Operations	9,81,14,15,696	888,17,88,432	9,25,95,66,280	809,13,44,235
Other Income	3,08,60,244	5,71,13,659	2,39,30,666	5,89,66,094
Total Revenue	9,84,22,75,940	893,89,02,091	9,28,34,96,946	815,03,10,329
Total Expenses	9,62,38,98,668	8,82,39,83,283	9,08,60,83,101	804,54,87,446
Net Profit/(Loss) before tax	18,06,07,148	10,85,30,808	16,60,31,856	10,48,22,882
Less : Provision for Tax (including for deferred tax)	4,29,23,926	269,50,909	4,79,53,114	2,50,76,236
Net Profit/(Loss) after tax	13,76,83,222	8,15,79,899	11,80,78,741	7,97,46,646

Textual information (12)

Disclosure of change in nature of business [Text Block]

• NATURE OF BUSINESS

The Company continues to be engaged in the activities pertaining to steel processing. The Company has streamlined the services to the automotive industry and white goods manufacturers in various businesses such as trapezoidal blanking, slitting, cut-to-length and die blanking.

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

Textual information (13)

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

• DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Company's Board of Directors remains the same during this period.

Further, the composition of the Board of Directors as at the end of the Financial Year under review is as follows:

SR No.	Name of the Director	DIN	Designation
1.	Asheer Kapoor	00037814	Director
2.	Pooja Kapoor	000037965	Director
3.	Anil Punjabee	01182912	Director
4.	Haresh Modi	07757164	Director

Textual information (14)

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

• JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

The particulars of the subsidiary and Associate Companies for the Financial Year are as mentioned below:

S. No.	Name of the Company	Nature of Relation	% of Shareholding	No. of Shares held
•	Poshs Cinoti Private Limited	Subsidiary Company	100 %	50,00,000 Equity Shares of 10 each are directly held by company
•	EPPS Infotech Private Limited	Associate Company	-	-
•	Poshs Metal Aurangabad LLP	Partner	1%	Capital contribution of Rs.1000/-
•	Poshs Sustainable Solutions LLP	Partner	99.9%	Capital contribution of Rs. 99,900/-
•	PM SPV 1	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 2	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 3	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 4	Partner	99.99%	Capital Contribution of Rs 9,999/-
•	PM SPV 5	Partner	99.99%	Capital Contribution of Rs 9,999/-

Textual information (15)

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

• DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the Financial Year 2023-24.

Textual information (16)

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

• DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

Textual information (17)

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

• INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

During the year under review, no material or serious observation has been received from the Statutory Auditors and the Internal Auditors of the Company on the inefficiency or inadequacy of such controls.

[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	Sachin Anil Agarwal and Co.
Name of auditor signing report	AGRAWAL SACHIN
Firms registration number of audit firm	021992C
Membership number of auditor	432522
Address of auditors	A26, Guru Kripa vatika, Saraswati Kund, Mathura , Mathura , Mathura H.O , Mathura , MATHURA , 31-Uttar Pradesh , 91-India , Pincode - 281001
Permanent account number of auditor or auditor's firm	ADNFS1971Q
SRN of form ADT-1	F99540353
Date of signing audit report by auditors	21/09/2024
Date of signing of balance sheet by auditors	21/09/2024

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	The company is maintaining proper records of Fixed assets
Disclosure relating to quantitative details of fixed assets	Textual information (18) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (19) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (20) [See below]
Disclosure in auditors report relating to inventories	(A) Textual information (21) [See below]
Disclosure in auditors report relating to loans	The Company has granted loans to the parties covered in the register maintained under section 189 of the Companies Act, 2013
Disclosure about loans granted to parties covered under section 189 of companies act	(B) As per section 189 of the Companies Act 2013
Disclosure relating to terms and conditions of loans granted	As per section 189 of The Companies Act 2013
Disclosure regarding terms of recovery of loans granted	As per section 189 of the Companies Act 2013
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (22) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (23) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (24) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (25) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (26) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	(C) Textual information (27) [See below]
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.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	The company has applied the term loans for the purpose for which the loans were obtained.
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 (28) [See below]
Disclosure in auditors report relating to managerial remuneration	The company is a Private Limited company hence clause (xi) of the order is not applicable
Disclosure in auditors report relating to Nidhi Company	Textual information (29) [See below]

Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (31) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (32) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (33) [See below]

Footnotes

(A) Q1Q2 ParticularsAs per BooksAs per DPDiffAs per BooksAs per DPDiff Stock Consumable2,33,15,5371,88,28,56144,86,9762,29,24,3281,83,16,14246,08,185 Inventory93,74,58,8121,35,52,24,750-41,77,65,93896,18,92,1381,42,60,40,843-46,41,48,705 Debtors70,09,79,68878,84,99,727-8,75,20,03990,33,36,2801,04,05,01,296-13,71,65,016 Creditors -40,09,87,904 -56,25,83,292 16,15,95,388-31,47,83,617-27,26,05,825-4,21,77,791 Channel Finance Facility (Shown as Creditor in DP and Bank Facility in Books) -43,35,49,588 -43,35,49,588 - -79,08,65,576 -79,08,65,576 - Bill Discounting Facility (Shown as Creditor in DP and Bank Facility in Books) -75,71,39,119 -75,71,39,119 - -95,35,90,562 -953590562.3 - 7,00,77,42540,92,81,039-33,92,03,614-17,10,87,00946,77,96,319-63,88,83,328 Less: Margin 25% from above1,75,19,35610,23,20,260-8,48,00,903-4,27,71,75211,69,49,080-15,97,20,832 NET DP AVAILABLE FOR UTILISATION5,25,58,06930,69,60,779-25,44,02,710-12,83,15,25735,08,47,239-47,91,62,496 Q3Q4 ParticularsAs per BooksAs per DPDiffAs per BooksAs per DPDiff Stock Consumable2,63,59,7672,15,35,66448,24,1032,40,17,4011,93,14,27747,03,124 Inventory1,12,14,58,0371,52,56,28,760-40,41,70,7231,15,36,91,2761,61,63,84,031-46,26,92,755 Debtors63,12,02,04382,54,14,654-19,42,12,6111,01,18,21,47977,70,23,00223,47,98,478 Creditors-20,31,29,020-23,91,11,6533,59,82,634-10,14,82,777-28,15,36,70218,00,53,925 Channel Finance Facility (Shown as Creditor in DP and Bank Facility in Books) -72,26,83,721 -72,26,83,721 - -43,99,32,025 -43,99,32,025 0 Bill Discounting Facility (Shown as Creditor in DP and Bank Facility in Books) -94,31,49,938 -94,31,49,938 - -94,96,22,828 -94,96,22,828 0 -8,99,42,83346,76,33,764-55,75,76,59769,84,92,52774,16,29,755-4,31,37,228 Less: Margin 25% from above-2,24,85,70811,69,08,441-13,93,94,14917,46,23,13218,54,07,439-1,07,84,307 NET DP AVAILABLE FOR UTILISATION-6,74,57,12535,07,25,323-41,81,82,44852,38,69,39555,62,22,316-3,23,52,921

(B) ParticularsGuaranteesLoans/AdvanceContribution in Firm Aggregate amount granted/provided during the year - - - Subsidiary 450.00/- 3,541.17/- - - Firm - 2,625.14/- 1.50/- - Others 167.32/- 5,368.10/- - - Others -Employee - 21.97/- - - - Balance outstanding as at balance sheet date in respect of above cases - - - Subsidiary 450.00/- 934.17/- - - Firm - 2,971.09/- - - - Others 854.53/- 621.02/- - - Others -Employee - 6.34/- -

(C) Name of StatuteNature of DuesTotal Liability (Shown as contingent liability in books) (lacs)PeriodForum Where Dispute Is Pending Goods & Service Tax Act, 2017GST 15.46 2018-2019Goods & Service Tax Income Tax Act, 1961TDS 12.82 2022-23,2023-24Income Tax

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 (34) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure relating to quantitative details of fixed assets

The company is in process of updating the existing record showing full particulars, including quantitative details and situation of property plant and equipment. Based on the records examined by us and information and explanation given to us the Company is in the process of updating proper records showing full particulars of Intangible Assets.

Textual information (19)

Disclosure relating to physical verification and material discrepancies of fixed assets

Property, Plant and Equipment assets were physically verified by the management during the year, in accordance with an annual plan of verification, which in our opinion is reasonable having regard to the size of the Company and the nature of the Property Plant and Equipment. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

Textual information (20)

Disclosure relating to title deeds of immovable properties

The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company.

Textual information (21)

Disclosure in auditors report relating to inventories

The inventory, except goods-in-transit and stocks lying with the third parties, has been physically verified by the management during the year. For the stock lying with the third party at the year-end written confirmation have been obtained and for the good-in-transit subsequent evidence of receipts has been linked with the inventory records. In our opinion, the frequency of such verification is reasonable and procedure and coverage as followed by the management were appropriate. No material discrepancies were noticed on verification between the physical stocks and books records that were more than 10% in aggregate of each class of inventory.

Textual information (22)

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

In our opinion and according to the information and explanations given to us, the Company has granted directly or indirectly advanced loan to the persons covered under Section 185 of the Act or given guarantees or securities in connection with the loan taken by such persons and has complied with the provisions of section 186 of the Act, in respect of investments, loans, guarantee or security given, to the extent as applicable.

Textual information (23)

Disclosure in auditors report relating to deposits accepted

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of sections 73 to 76 of the Act and the Rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

Textual information (24)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 in respect of the Company's product/ services to which the said rules are made applicable and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate and complete.

Textual information (25)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employee State Insurance, Income-Tax, Sales Tax/Value added Tax, Goods and Services Tax, Excise Duty, Duty of Customs, cess and other material statutory dues have generally been deposited regularly during the year by the Company with the appropriate authorities.

Textual information (26)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

According to the information and explanations given to us, no undisputed amounts payable in respect of statutory dues as referred to above were in arrears as at 31st March 2023 for a period of more than six months from the date they became payable.

Textual information (27)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, there are no material statutory dues of Provident Fund, Employee State Insurance and wealth Tax which have not been deposited with the appropriate authorities on account of any dispute. However, according to the information and explanation given to us, the following dues of the Income-Tax, Service Tax, Sales Tax/Value added Tax, Entry Tax, Excise Duty, have not been deposited by the Company on account of disputes.

Textual information (28)

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

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

Textual information (29)

Disclosure in auditors report relating to Nidhi Company

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.

Textual information (30)

Disclosure in auditors report relating to transactions with related parties

The company is not a listed public company or a company covered under rule 4 of the companies (Appointment and qualification of director's) rules, 2014 and accordingly the requirement as stipulated by the provision of section 177 of companies' act, 2013 are not applicable to the company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the company, transaction with the related parties are in compliance with section 188 of the act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

Textual information (31)

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 convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause (x)(b) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

Textual information (32)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xv) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

Textual information (33)

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

In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (a) of the Order is not applicable to the Company

Textual information (34)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITORS’ REPORT

To the Members of, Poshs Metal Industries Private Limited Report on the audit of the Financial Statements Opinion

We have audited the accompanying financial statements of Poshs Metal Industries Private Limited (“the Company”) which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (‘Act’) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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.

Key Audit Matters

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

In addition to the matter described in the Emphasis of Matter section, we have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor’s responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone financial statements.

The key audit matter

How the matter was addressed in our audit

Assessing Carrying value of Inventory

As at March 31, 2024, the carrying values of Inventory is Rs. 117.77 Crore. The inventories are held at the lower of the cost and realizable value.

Our audit procedures included considering the Company’s accounting policies with respect to valuation of inventories in accordance with AS 2 “Inventories”.

The Cost of the inventory is calculated using actual cost of purchase, processing cost & fixed overheads.	We assessed the Company's methodology based on current economic and market conditions, applied in assessing the carrying value of Inventory balance.
We identified the assessment of whether carrying value of inventory were stated at the lower of cost and net realizable value ("NRV") as a key audit matter due to the significance of the balance to the standalone financial statements as a whole and the	We performed test of controls over process of inventory and authorization for inventory written down.
	We performed the following test of details: <ul style="list-style-type: none">• Assessed the methods used by the management, in determining the NRV of WIP and Finished Goods.• Obtained, read and assessed the management's process in estimating the future costs to completion for WIP.• Discussed with management the life cycle of the Product, key Product risks, current and future estimated sales prices• Compared the NRV to recent sales in the product or to the estimated selling price by competitor.• We have relied on physical verification report for the stock w.r.t to Quantity as on 31.03.2024 verified by the

involvement of estimations in the assessment. The determination of the NRV involves estimates based on prevailing market conditions and taking into account the estimated future selling price cost to complete projects and selling costs.

management.

- Overhead cost accounting has been relied on cost auditor report.

Assessing valuation of trade receivables & Provisional RDD Receivable– Confirmation of Accounts

As at March 31, 2024, the carrying values of net Trade receivable is Rs.101.18 Crore. Including provision for doubtful debt of Rs. 0.51 Crore, trade receivable includes Rs. 7.86 Crore as Net long term trade receivables and RDD receivable of Rs. 23.00/- Crore.

Our audit procedures included considering the Company's accounting policies with respect to valuation of trade receivable.

The Trade Receivable are at their anticipated realisable value, which is original invoice amount less an estimated valuation allowance.

We assessed the Company's methodology based on current economic and market conditions including effects of COVID-19 pandemic, applied in assessing the carrying value of Trade Receivable.

The Company has a formal policy for evaluation of recoverability of receivables and recording of impairment loss which is applied at every period-end. Company has also considered customer accounts as well as experience with collection trends and current economic and business conditions and has taken into account estimates of possible effect from the pandemic relating to COVID -19.

We performed the following test of details:

- We analyzed the ageing of trade receivable.
- We have verified sample confirmation of account balance.
- We have verified working of RDD receivable and relied on management working.
- We evaluated the Company's policies, processes and financial controls relating to the monitoring of trade receivables and review of credit risks of customers.
- We obtained a list of long outstanding receivables and assessed the recoverability of these through inquiry with management, management is confident on recovery of the same.

Valuation of trade receivable is a key audit matter in audit due to size of the trade receivable balance and management judgment used in determining the Doubtful provision.

Carrying value of Property, Plant & Equipment

Our audit procedures included considering the Company's accounting policies with respect to valuation of Property, plant & machinery.

We assessed the Company's methodology based on current economic and market conditions, applied in assessing the carrying value of PPE.

We performed the following test of details:

- Understanding, evaluating and validating the design and operating effectiveness of controls for identification and assessment of any potential impairment, including determining the carrying amount.

- Assessed the appropriateness of the methodology used in the impairment model, the input data and underlying assumptions used such as future levels of operations, discount rate etc. and considered historical performance vis-à-vis budgets. In doing this assessment, we have involved auditors' experts, as appropriate.
- Checked the mathematical accuracy of the impairment model.
- Evaluated the adequacy of the disclosures made in the

As at March 31, 2024, the Net block of Plant and Machinery is Rs. 10.51 Crore.

Assessment of Useful Life of Property, Plant and Equipment (Refer to Note 11),
Estimation of Expected Useful Lives of Property, Plant and Equipment and Intangible
Assets”

Impairment assessment requires judgements and estimates towards future results of
business including key assumptions like discount rate, growth rate etc.

The carrying value of assets is considered to be a key audit matter as the amount
involved is significant and judgements inherent in impairment review.

standalone financial statements.

- The most recent technical report available pertains to the conclusion of the year 2019.

Carrying Value of Loans & Advances and Other receivable to Subsidiary Companies & LLP

The Company has granted loans and advances to subsidiaries and other companies. These loans and receivables are tested for impairment annually. If impairment exists, the recoverable amounts of the loans and receivables are estimated in order to determine the extent of the impairment loss, if any.

Determination of whether there exists any impairment in the value of loans and receivables is subject to a significant level of judgment.

Therefore, there is a risk that the value of loans and receivables may be misstated. Refer to note 13 & 15 of the standalone financial statements.

Our audit procedures included considering the Company's accounting policies with respect to impairment in accordance with AS 28 "Impairment of Assets".

Besides obtaining an understanding of management's processes and controls with regard to testing the impairment of Loans & Advances & Other receivables in subsidiaries & Other entity, our procedures included the following

We performed test of controls over impairment process through inspection of evidence of performance of these controls.

We performed the following test of details:

- Obtained independent confirmation of balances outstanding from recipients and traced the amounts confirmed to the books of account;
- Verified whether the requisite approvals were obtained for the loan given and ensured other compliances as required by the applicable regulation;
- Verified the adequacy of the provision made by management, where applicable;
- Evaluated the adequacy of the related disclosures in note 13, 15 and 25 of the standalone financial statements.

Carrying value of Investments in Subsidiary carried at cost

Refer to note 12 the company has equity investment in subsidiaries amounting to Rs. 5.00 crore, the company accounts for equity investment in subsidiary at cost (Subject to impairment assessment)

For amount carried at cost amounting to Rs. 5 Crore where an indication of impairment exists, the carrying value of investment is assessed for impairment and where applicable an impairment provision is recognized.

The accounting for investments is a Key Audit Matter as the determination of recoverable value for impairment assessment/fair valuation involves significant management judgement and estimates.

Our audit procedures included considering the Company's accounting policies with respect to impairment in accordance with AS 28 "Impairment of Assets".

Besides obtaining an understanding of management's processes and controls with regard to testing the impairment of investment in unquoted equity investment in subsidiaries, our procedures included the following

We performed test of controls over impairment process through inspection of evidence of performance of these controls.

We performed the following test of details:

In measuring these investments, valuation methods are used based on inputs that are not directly observable from market information and certain other unobservable inputs.

- Obtained an understanding from the management, assessed and tested the design and operating effectiveness of the Company's key controls over the impairment assessment and fair valuation of material investments.
- Assessed the carrying value/fair value calculations of all individually material investments, where applicable, to determine whether the valuations performed by the Company were within an acceptable range determined by us and the auditor's valuation experts.
- Evaluated the cash flow forecasts (with underlying economic growth rate) by comparing them to the approved budgets and our understanding of the internal and external factors.
- Checked the mathematical accuracy of the impairment

model and agreed the relevant data on sample basis with the latest budgets, actual past results and other supporting documents.

Emphasis of Matter:

- In our audit of standalone financial statements for the year ended 31st March' 2024, attention is drawn to notes 9, 13 and 15, which are subject to confirmation.

Information Other Than the Financial Statement and Auditor's Report Thereon

The Company's board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. Responsibilities of Management and Those Charged with Governance for the Financial Statements The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those boards of directors are also responsible for overseeing the Company's financial reporting process. Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures

in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 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 paragraphs 3 and 4 of the order to the extent applicable.

- As required by section 143 (3) of the Act, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.
 - On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure B”.
 - With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended is not applicable.
 - With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements – Refer Note 29 to the Standalone Financial Statements;
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
- (A) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, other than as disclosed in the notes to the accounts, 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.
- (C) Based on our audit procedure that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement
- No dividend has been declared or paid during the year by the company.
- Based on our examination which includes test checks , the company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log facility). For Sachin Anil Agarwal and Co. Chartered Accountants

FRN. 021992C

Partner

Membership No: - 432522

UDIN: 24432522BKATFD9767

Place: -Vrindavan

Date: - 21-09-2024

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

- In respect of its Property Plant and Equipment & Intangible Assets

- i) The company is in process of updating the existing record showing full particulars, including quantitative details and situation of property plant and equipment.

- ii) Based on the records examined by us and information and explanation given to us the Company is in the process of updating proper records showing full particulars of Intangible Assets.

- Property, Plant and Equipment assets were physically verified by the management during the year, in accordance with an annual plan of verification, which in our opinion is reasonable having regard to the size of the Company and the nature of the Property Plant and Equipment. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

- The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company.

- The company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.

- The company does not have any proceedings initiated or are pending for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

- a) The inventory, except goods-in-transit and stocks lying with the third parties, has been physically verified by the management during the year. For the stock lying with the third party at the year-end written confirmation have been obtained and for the good-in-transit subsequent evidence of receipts has been linked with the inventory records. In our opinion, the frequency of such verification is reasonable and procedure and coverage as followed by the management were appropriate. No material discrepancies were noticed on verification between the physical stocks and books records that were more than 10% in aggregate of each class of inventory.

- b) During the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company as provided by the management in Management representation

letter except for the details as mentioned in below table.

Particulars	Q1			Q2		
	As per Books	As per DP	Diff	As per Books	As per DP	Diff
Stock Consumable	2,33,15,537	1,88,28,561	44,86,976	2,29,24,328	1,83,16,142	46,08,185
Inventory	93,74,58,812	1,35,52,24,750	-41,77,65,938	96,18,92,138	1,42,60,40,843	-46,41,48,705
Debtors	70,09,79,688	78,84,99,727	-8,75,20,039	90,33,36,280	1,04,05,01,296	-13,71,65,016
Creditors	-40,09,87,904	-56,25,83,292	16,15,95,388	-31,47,83,617	-27,26,05,825	-4,21,77,791
Channel Finance Facility (Shown as Creditor in DP and Bank Facility in Books)	-43,35,49,588	-43,35,49,588	-	-79,08,65,576	-79,08,65,576	-
Bill Discounting Facility (Shown as Creditor in DP and Bank Facility in Books)	-75,71,39,119	-75,71,39,119	-	-95,35,90,562	-95,35,90,562.3	-
	7,00,77,425	40,92,81,039	-33,92,03,614	-17,10,87,009	46,77,96,319	-63,88,83,328
Less: Margin 25% from above	1,75,19,356	10,23,20,260	-8,48,00,903	-4,27,71,752	11,69,49,080	-15,97,20,832
NET DP AVAILABLE FOR UTILISATION	5,25,58,069	30,69,60,779	-25,44,02,710	-12,83,15,257	35,08,47,239	-47,91,62,496

Particulars	Q3			Q4		
	As per Books	As per DP	Diff	As per Books	As per DP	Diff
Stock Consumable	2,63,59,767	2,15,35,664	48,24,103	2,40,17,401	1,93,14,277	47,03,124
Inventory	1,12,14,58,037	1,52,56,28,760	-40,41,70,723	1,15,36,91,276	1,61,63,84,031	-46,26,92,755
Debtors	63,12,02,043	82,54,14,654	-19,42,12,611	1,01,18,21,479	77,70,23,002	23,47,98,478
Creditors	-20,31,29,020	-23,91,11,653	3,59,82,634	-10,14,82,777	-28,15,36,702	18,00,53,925
Channel Finance Facility (Shown as Creditor in DP and Bank Facility in Books)	-72,26,83,721	-72,26,83,721	-	-43,99,32,025	-43,99,32,025	⁰
Bill Discounting Facility (Shown as Creditor in DP and Bank Facility in Books)	-94,31,49,938	-94,31,49,938	-	-94,96,22,828	-94,96,22,828	⁰
	-8,99,42,833	46,76,33,764	-55,75,76,597	69,84,92,527	74,16,29,755	-4,31,37,228
Less: Margin 25% from above	-2,24,85,708	11,69,08,441	-13,93,94,149	17,46,23,132	18,54,07,439	-1,07,84,307
NET DP AVAILABLE FOR UTILISATION	-6,74,57,125	35,07,25,323	-41,81,82,448	52,38,69,395	55,62,22,316	-3,23,52,921

- In respect of Investments made, guarantees provided, security given, loans and advances in the nature of loans
- According to the information and explanation given to us and the records produced to us for our verification, the Company has provided guarantees and granted loans, to companies, firms, Limited Liability Partnerships or any other parties and the same is disclosed in the table below. Further, the Company has not given any advance in the nature of loans to any party during the year

(Rs. in lakhs)

Particulars	Guarantees	Loans/Advance	Contribution in Firm
Aggregate amount granted/provided during the year	-	-	-
Subsidiary	450.00/-	3,541.17/-	-
- Firm	-	2,625.14/-	1.50/-
- Others	167.32/-	5,368.10/-	-
- Others -Employee	-	21.97/-	-
	-	-	-
Balance outstanding as at balance sheet date in respect of above cases	-	-	-
Subsidiary	450.00/-	934.17/-	-
- Firm	-	2,971.09/-	-
- Others	854.53/-	621.02/-	-
- Others -Employee	-	6.34/-	-

b) According to the information and explanation given to us and based on the audit procedures conducted

by us, in our opinion, investments made, guarantees provided and securities given are, prima facie, not prejudicial to the Company's interest

c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, in our opinion, the schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations. The Company has not given any advance in the nature of loans to any party during the year.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given.

e) In our opinion and according to information and explanation given and records examined by us, there is no loans granted which have fallen due during the year have been renewed to settle the over dues of existing loans given to the same parties.

f) There is no such cases where loans were granted during the year to related parties' u/s 2(76) which are repayable on demand or where no schedule for repayment of principal and payment of interest.

- In our opinion and according to the information and explanations given to us, the Company has granted directly or indirectly advanced loan to the persons covered under Section 185 of the Act or given guarantees or securities in connection with the loan taken by such persons and has complied with the provisions of section 186 of the Act, in respect of investments, loans, guarantee or security given, to the extent as applicable.

- In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of sections 73 to 76 of the Act and the Rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

- We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 in respect of the Company's product/ services to which the said rules are made applicable and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate and complete.

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employee State Insurance, Income-Tax, Sales Tax/Value added Tax, Goods and Services Tax, Excise Duty, Duty of Customs, cess and other material

statutory dues have generally been deposited regularly during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of statutory dues as referred to above were in arrears as at 31st March 2024 for a period of more than six months from the date they became payable.

- According to the information and explanations given to us, there are no material statutory dues of Provident Fund, Employee State Insurance and wealth Tax which have not been deposited with the appropriate authorities on account of any dispute. However, according to the information and explanation given to us, the following dues of the Income-Tax, Service Tax, Sales Tax/Value added
- Tax, Entry Tax, Excise Duty, have not been deposited by the Company on account of disputes.

Name of Statute	Nature of Dues	Total Liability (Shown as contingent liability in books) (lacs)	Period	Forum Where Dispute Is Pending
Goods & Service Tax Act, 2017	GST	15.46	2018-2019	Goods & Service Tax
Income Tax Act, 1961	TDS	12.82	2022-23,2023-24	Income Tax

• In our opinion and according to the information and explanations given to us, the Company does not have any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) and hence the company does not have any previously unrecorded income which has been properly recorded in the books of account during the year.

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

b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared willful defaulter by any bank or financial institution or government or government authority.

c) The company has applied the term loans for the purpose for which the loans were obtained.

d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the Standalone Financial Statements of the Company, we report that, prima facie, no funds raised on short term basis have been used by the Company for long-term purposes.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, 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) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

• a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause (x)(a) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon

b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause (x)(b) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

• a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

c) In our opinion and according to the information and explanations given to us, the company does not receive any whistle-blower complaints during the year.

- In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.

- The company is not a listed public company or a company covered under rule 4 of the companies (Appointment and qualification of director's) rules, 2014 and accordingly the requirement as stipulated by the provision of section 177 of companies' act, 2013 are not applicable to the company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the company, transaction with the related parties are in compliance with section 188 of the act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

- a) Based upon the audit procedures performed and the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business.

b) The company does fall within purview of section 138 of the company, 2013. Accordingly, the provisions of clause (xiv)(b) of the Order are applicable to the Company. We have consider the internal audit report of the company for the year under audit.

- Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xv) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.

- a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (a) of the Order is not applicable to the Company

b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, clause 3 (xvi) (b) of the Order is not applicable to the Company.

c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3 (xvi) (c) and 3 (xvi) (d) of the Order is not applicable to the Company.

- In our opinion and according to the information and explanations given to us, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

- There has been resignation of the statutory auditors during the year and we have considered the issues, objections and concerns of the outgoing auditor.

- According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of

Directors and management plans and based on our examination of the evidence supporting the assumptions, indicate that no material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. 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.

- In our opinion and according to the information and explanations given to us, the company has incurred expenditure under Corporate Social Responsibility as required by the provisions of Section 135 of the Act and there are no unspent amounts which are to be transferred pursuant to section 135(5) and 135(6) of the Act.

- The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report. For Sachin Anil Agarwal and Co. Chartered Accountants

FRN. 021992C

Partner

Membership No: - 432522

UDIN: 24432522BKATFD9767

Place: -Vrindavan

Date: - 21-09-2024

“ANNEXUREB” TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF POSHS METAL INDUSTRIES PRIVATE LIMITED

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

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

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting 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 on the Company's internal financial controls over financial reporting 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 on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Sachin Anil Agarwal and Co. Chartered Accountants

FRN. 021992C

Partner

Membership No: - 432522

UDIN: 24432522BKATFD9767

Place: - Vrindavan

Date: - 21-09-2024

[400500] Disclosures - Secretarial audit report

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]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	539.214	539.214
Reserves and surplus	8,229.38	7,048.59
Total shareholders' funds	8,768.59	7,587.8
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	2,920.92	3,769.14
Other long-term liabilities	0	0
Long-term provisions	173.31	107.98
Total non-current liabilities	3,094.23	3,877.12
Current liabilities [Abstract]		
Short-term borrowings	20,446.24	17,598.18
Trade payables	3,363.17	2,142.09
Other current liabilities	1,411.18	1,255.18
Short-term provisions	593.33	325.97
Total current liabilities	25,813.92	21,321.42
Total equity and liabilities	37,676.74	32,786.34
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	3,307.4	3,501.1
Intangible assets	44.3	103.42
Tangible assets capital work-in-progress	0	0
Total fixed assets	3,351.7	3,604.52
Non-current investments	897.01	897.93
Deferred tax assets (net)	108.59	37.6
Long-term loans and advances	2,784.31	529.98
Total non-current assets	7,141.61	5,070.03
Current assets [Abstract]		
Current investments	0	0
Inventories	11,777.09	10,169.79
Trade receivables	10,118.21	9,904.53
Cash and bank balances	1,170	2,108.55
Short-term loans and advances	7,469.83	4,568.62
Other current assets	0	964.82
Total current assets	30,535.13	27,716.31
Total assets	37,676.74	32,786.34

[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	ASHEER	POOJA
Middle name of director	ASHOK	ASHEER
Last name of director	KAPOOR	KAPOOR
Designation of director	Director	Director
Director identification number of director	00037814	00037965
Date of signing of financial statements by director	21/09/2024	21/09/2024

[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
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	1,660.31	1,048.23
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	2,914.42	2,349.76
Adjustments for depreciation and amortisation expense	473.43	400.57
Adjustments for unrealised foreign exchange losses gains	1.04	-0.66
Other adjustments for which cash effects are investing or financing cash flow	-221.65	-574.95
Other adjustments to reconcile profit (loss)	313.81	0
Other adjustments for non-cash items	7.72	10
Total adjustments to profit (loss)	3,488.77	2,184.72
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-1,607.3	-1,775.47
Adjustments for decrease (increase) in trade receivables	-221.41	1,014.85
Adjustments for decrease (increase) in other current assets	-2,284.35	-2,311.04
Adjustments for increase (decrease) in trade payables	1,220.04	-873.66
Adjustments for increase (decrease) in other current liabilities	-135.49	-24.91
Adjustments for provisions	-218.36	-1.87
Total adjustments for working capital	-3,246.87	-3,972.1
Total adjustments for reconcile profit (loss)	241.9	-1,787.38
Net cash flows from (used in) operations	1,902.21	-739.15
Income taxes paid (refund)	369.29	272.08
Net cash flows from (used in) operating activities before extraordinary items	1,532.92	-1,011.23
Net cash flows from (used in) operating activities	1,532.92	-1,011.23
Cash flows from used in investing activities [Abstract]		
Other cash receipts from sales of equity or debt instruments of other entities	0.93	0
Proceeds from sales of tangible assets	687.5	23.73
Purchase of tangible assets	255.65	439.73
Cash receipts from repayment of advances and loans made to other parties	0	240
Other inflows (outflows) of cash	-342.47	-621.53
Net cash flows from (used in) investing activities before extraordinary items	90.31	-797.53
Net cash flows from (used in) investing activities	90.31	-797.53
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	2,734.8	4,288.29
Repayments of borrowings	443.46	28.81
Interest paid	2,694.23	1,784.19
Other inflows (outflows) of cash	-2,501.37	365.47
Net cash flows from (used in) financing activities before extraordinary items	-2,904.26	2,840.76
Net cash flows from (used in) financing activities	-2,904.26	2,840.76
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,281.03	1,032
Net increase (decrease) in cash and cash equivalents	-1,281.03	1,032
Cash and cash equivalents cash flow statement at end of period	282.82	1,563.85

[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	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity	Equity	Equity
Name of shareholder	Asheer Kapoor	Asheer Kapoor	Pinki Kapoor
PAN of shareholder	AGOPK8296N	AGOPK8296N	AAFPK1284P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 52,97,900	[shares] 28,15,482	[shares] 24,82,418
Percentage of shareholding in company	98.25%	52.21%	46.04%

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 55,00,000	[shares] 55,00,000	[shares] 55,00,000	[shares] 55,00,000
Value of shares authorised	550	550	550	550
Number of shares issued	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140
Value of shares issued	539.21	539.21	539.21	539.21
Number of shares subscribed and fully paid	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140
Value of shares subscribed and fully paid	539.21	539.21	539.21	539.21
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140
Total value of shares subscribed	539.21	539.21	539.21	539.21
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140
Value of shares called	539.21	539.21	539.21	539.21
Value of shares paid-up	539.21	539.21	539.21	539.21
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 as bonus shares	[shares] 0	[shares] 49,57,290	[shares] 0	[shares] 49,57,290
Total aggregate number of shares issued during period	[shares] 0	[shares] 49,57,290	[shares] 0	[shares] 49,57,290
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 49,57,290	[shares] 0	[shares] 49,57,290
Number of shares outstanding at end of period	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140	[shares] 53,92,140
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of bonus issue during period	0	495.72	0	495.72
Total aggregate amount of increase in share capital during period	0	495.72	0	495.72
Total increase (decrease) in share capital	0	495.72	0	495.72
Share capital at end of period	539.214	539.214	539.214	539.214
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

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 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity Share	Equity Share
Number of shares authorised	[shares] 55,00,000	[shares] 55,00,000
Value of shares authorised	550	550
Number of shares issued	[shares] 53,92,140	[shares] 53,92,140
Value of shares issued	539.21	539.21
Number of shares subscribed and fully paid	[shares] 53,92,140	[shares] 53,92,140
Value of shares subscribed and fully paid	539.21	539.21
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 53,92,140	[shares] 53,92,140
Total value of shares subscribed	539.21	539.21
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 53,92,140	[shares] 53,92,140
Value of shares called	539.21	539.21
Value of shares paid-up	539.21	539.21
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 as bonus shares	[shares] 0	[shares] 49,57,290
Total aggregate number of shares issued during period	[shares] 0	[shares] 49,57,290
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 49,57,290
Number of shares outstanding at end of period	[shares] 53,92,140	[shares] 53,92,140
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of bonus issue during period	0	495.72
Total aggregate amount of increase in share capital during period	0	495.72
Total increase (decrease) in share capital	0	495.72
Share capital at end of period	539.214	539.214
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0

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
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,180.78	797.47	0	0
Other additions to reserves	64.6	787.34		
Total additions to reserves	1,245.38	1,584.81	0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	495.73	0	495.73
Other deductions to reserves	64.59	787.35		
Total deductions to reserves	64.59	1,283.08	0	495.73
Total changes in reserves	1,180.79	301.73	0	-495.73
Reserves at end of period	8,229.38	7,048.59	546.02	546.02

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Revaluation reserve [Member]		Revaluation reserve fixed 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
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	0
Total additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	64.59	787.35	64.59	787.35
Total deductions to reserves	64.59	787.35	64.59	787.35
Total changes in reserves	-64.59	-787.35	-64.59	-787.35
Reserves at end of period	1,355.66	1,420.25	1,355.66	1,420.25

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Surplus [Member]	
	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	1,180.78	797.47
Other additions to reserves	64.6	787.34
Total additions to reserves	1,245.38	1,584.81
Total changes in reserves	1,245.38	1,584.81
Reserves at end of period	6,327.7	5,082.32

[200300] Notes - Borrowings

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]			
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	2,330.25	3,065.21	590.67	703.93
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

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]			
Classification of borrowings [Axis]	Term loans [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	2,330.25	3,065.21	590.67	703.93
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

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]	Term loans from banks [Member]		Rupee term loans from banks [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	2,102.48	2,837.31	2,102.48	2,837.31
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Term Loan	Term Loan

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]	Term loans 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	227.77	227.9	590.67	703.93
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans 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	227.77	227.9	590.67	703.93
Nature of security [Abstract]				
Nature of security	Property Loan From BOI	Property Loan From BOI		

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]	Borrowings [Member]		Working capital loans from banks [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	20,446.24	17,598.18	20,446.24	17,598.18
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	equitable mortgage and hypothecation of all the plant and machinery other assets	equitable mortgage and hypothecation of all the plant and machinery other assets

[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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	255.66	439.72	255.66	439.72		
Depreciation tangible assets	-414.32	-380.8			414.32	380.8
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	35.04	-68.96	55.05	106.46	20.01	175.42
Total disposals tangible assets	35.04	-68.96	55.05	106.46	20.01	175.42
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,048.16	0	-1,306.31		-258.15
Total other adjustments tangible assets	0	-1,048.16	0	-1,306.31		-258.15
Total changes in tangible assets	-193.7	-920.28	200.61	-973.05	394.31	-52.77
Tangible assets at end of period	3,307.4	3,501.1	7,932.14	7,731.53	4,624.74	4,230.43

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Land [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0				0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-893.16	0	-936.67		-43.51
Total other adjustments tangible assets	0	-893.16	0	-936.67		-43.51
Total changes in tangible assets	0	-893.16	0	-936.67	0	-43.51
Tangible assets at end of period	1,420.25	1,420.25	1,420.25	1,420.25	0	0

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
	Assets held under lease [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0				0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-893.16	0	-936.67		-43.51
Total other adjustments tangible assets	0	-893.16	0	-936.67		-43.51
Total changes in tangible assets	0	-893.16	0	-936.67	0	-43.51
Tangible assets at end of period	0	0	0	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]	Land [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0		
Total other adjustments tangible assets	0	0	0	0		
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	1,420.25	1,420.25	1,420.25	1,420.25	0	0

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	31.4	46.66	31.4	46.66		
Depreciation tangible assets	-83.43	-79.76			83.43	79.76
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-62.46	0	-225.06		-162.6
Total other adjustments tangible assets	0	-62.46	0	-225.06		-162.6
Total changes in tangible assets	-52.03	-95.56	31.4	-178.4	83.43	-82.84
Tangible assets at end of period	430.23	482.26	1,385.27	1,353.87	955.04	871.61

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]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	31.4	46.66	31.4	46.66		
Depreciation tangible assets	-83.43	-79.76			83.43	79.76
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-62.46	0	-225.06		-162.6
Total other adjustments tangible assets	0	-62.46	0	-225.06		-162.6
Total changes in tangible assets	-52.03	-95.56	31.4	-178.4	83.43	-82.84
Tangible assets at end of period	430.23	482.26	1,385.27	1,353.87	955.04	871.61

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	31.4	46.66	31.4	46.66		
Depreciation tangible assets	-83.43	-79.76			83.43	79.76
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-62.46	0	-225.06		-162.6
Total other adjustments tangible assets	0	-62.46	0	-225.06		-162.6
Total changes in tangible assets	-52.03	-95.56	31.4	-178.4	83.43	-82.84
Tangible assets at end of period	430.23	482.26	1,385.27	1,353.87	955.04	871.61

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23.73	89.38	23.73	89.38		
Depreciation tangible assets	-205.35	-227.4			205.35	227.4
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.65	-83.33	5.97	0	5.32	83.33
Total disposals tangible assets	0.65	-83.33	5.97	0	5.32	83.33
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-89.45	0	-89.45		
Total other adjustments tangible assets	0	-89.45	0	-89.45		
Total changes in tangible assets	-182.27	-144.14	17.76	-0.07	200.03	144.07
Tangible assets at end of period	1,051.24	1,233.51	4,053.16	4,035.4	3,001.92	2,801.89

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23.73	89.38	23.73	89.38		
Depreciation tangible assets	-205.35	-227.4			205.35	227.4
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.65	-83.33	5.97	0	5.32	83.33
Total disposals tangible assets	0.65	-83.33	5.97	0	5.32	83.33
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-89.45	0	-89.45		
Total other adjustments tangible assets	0	-89.45	0	-89.45		
Total changes in tangible assets	-182.27	-144.14	17.76	-0.07	200.03	144.07
Tangible assets at end of period	1,051.24	1,233.51	4,053.16	4,035.4	3,001.92	2,801.89

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23.73	89.38	23.73	89.38		
Depreciation tangible assets	-205.35	-227.4			205.35	227.4
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.65	-83.33	5.97	0	5.32	83.33
Total disposals tangible assets	0.65	-83.33	5.97	0	5.32	83.33
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-89.45	0	-89.45		
Total other adjustments tangible assets	0	-89.45	0	-89.45		
Total changes in tangible assets	-182.27	-144.14	17.76	-0.07	200.03	144.07
Tangible assets at end of period	1,051.24	1,233.51	4,053.16	4,035.4	3,001.92	2,801.89

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22.54	0	22.54	0		
Depreciation tangible assets	-12.06	-12.36			12.06	12.36
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.35	0	-7.21		-6.86
Total other adjustments tangible assets	0	-0.35	0	-7.21		-6.86
Total changes in tangible assets	10.48	-12.71	22.54	-7.21	12.06	5.5
Tangible assets at end of period	46.05	35.57	135.44	112.9	89.39	77.33

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22.54	0	22.54	0		
Depreciation tangible assets	-12.06	-12.36			12.06	12.36
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.35	0	-7.21		-6.86
Total other adjustments tangible assets	0	-0.35	0	-7.21		-6.86
Total changes in tangible assets	10.48	-12.71	22.54	-7.21	12.06	5.5
Tangible assets at end of period	46.05	35.57	135.44	112.9	89.39	77.33

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	136.03	301.62	136.03	301.62		
Depreciation tangible assets	-98.1	-49.65			98.1	49.65
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	34.39	14.37	49.08	106.46	14.69	92.09
Total disposals tangible assets	34.39	14.37	49.08	106.46	14.69	92.09
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.64	0	-8.32		-7.68
Total other adjustments tangible assets	0	-0.64	0	-8.32		-7.68
Total changes in tangible assets	3.54	236.96	86.95	186.84	83.41	-50.12
Tangible assets at end of period	308.54	305	592.52	505.57	283.98	200.57

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Ships vessels [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	136.03	301.62	136.03	301.62		
Depreciation tangible assets	-98.1	-49.65			98.1	49.65
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	34.39	14.37	49.08	106.46	14.69	92.09
Total disposals tangible assets	34.39	14.37	49.08	106.46	14.69	92.09
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.64	0	-8.32		-7.68
Total other adjustments tangible assets	0	-0.64	0	-8.32		-7.68
Total changes in tangible assets	3.54	236.96	86.95	186.84	83.41	-50.12
Tangible assets at end of period	308.54	305	592.52	505.57	283.98	200.57

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Ships vessels [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Ships vessels [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	136.03	301.62	136.03	301.62		
Depreciation tangible assets	-98.1	-49.65			98.1	49.65
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	34.39	14.37	49.08	106.46	14.69	92.09
Total disposals tangible assets	34.39	14.37	49.08	106.46	14.69	92.09
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.64	0	-8.32		-7.68
Total other adjustments tangible assets	0	-0.64	0	-8.32		-7.68
Total changes in tangible assets	3.54	236.96	86.95	186.84	83.41	-50.12
Tangible assets at end of period	308.54	305	592.52	505.57	283.98	200.57

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.27	0.96	7.27	0.96		
Depreciation tangible assets	-3.37	-2.84			3.37	2.84
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.8	0	-12.17		-11.37
Total other adjustments tangible assets	0	-0.8	0	-12.17		-11.37
Total changes in tangible assets	3.9	-2.68	7.27	-11.21	3.37	-8.53
Tangible assets at end of period	9.78	5.88	74.83	67.56	65.05	61.68

Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(22)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.27	0.96	7.27	0.96		
Depreciation tangible assets	-3.37	-2.84			3.37	2.84
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.8	0	-12.17		-11.37
Total other adjustments tangible assets	0	-0.8	0	-12.17		-11.37
Total changes in tangible assets	3.9	-2.68	7.27	-11.21	3.37	-8.53
Tangible assets at end of period	9.78	5.88	74.83	67.56	65.05	61.68

Disclosure of tangible assets [Table]

..(23)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.46	1.1	2.46	1.1		
Depreciation tangible assets	-1.47	-0.97			1.47	0.97
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.91	0	-19.54		-18.63
Total other adjustments tangible assets	0	-0.91	0	-19.54		-18.63
Total changes in tangible assets	0.99	-0.78	2.46	-18.44	1.47	-17.66
Tangible assets at end of period	4.04	3.05	39.71	37.25	35.67	34.2

Disclosure of tangible assets [Table]

..(24)

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]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(25)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.46	1.1	2.46	1.1		
Depreciation tangible assets	-1.47	-0.97			1.47	0.97
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.91	0	-19.54		-18.63
Total other adjustments tangible assets	0	-0.91	0	-19.54		-18.63
Total changes in tangible assets	0.99	-0.78	2.46	-18.44	1.47	-17.66
Tangible assets at end of period	4.04	3.05	39.71	37.25	35.67	34.2

Disclosure of tangible assets [Table]

..(26)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32.23	0	32.23	0		
Depreciation tangible assets	-10.54	-7.82			10.54	7.82
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0		
Total disposals tangible assets	0	0	0	0		
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.39	0	-7.89		-7.5
Total other adjustments tangible assets	0	-0.39	0	-7.89		-7.5
Total changes in tangible assets	21.69	-8.21	32.23	-7.89	10.54	0.32
Tangible assets at end of period	37.27	15.58	230.96	198.73	193.69	183.15

Disclosure of tangible assets [Table]

..(27)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32.23	0	32.23	0		
Depreciation tangible assets	-10.54	-7.82			10.54	7.82
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0		
Total disposals tangible assets	0	0	0	0		
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.39	0	-7.89		-7.5
Total other adjustments tangible assets	0	-0.39	0	-7.89		-7.5
Total changes in tangible assets	21.69	-8.21	32.23	-7.89	10.54	0.32
Tangible assets at end of period	37.27	15.58	230.96	198.73	193.69	183.15

Disclosure of tangible assets [Table]

..(28)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(29)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installation	Electrical Installation	Electrical Installation	Electrical Installation	Electrical Installation	Electrical Installation
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	32.23	0	32.23	0		
Depreciation tangible assets	-10.54	-7.82			10.54	7.82
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0		
Total disposals tangible assets	0	0	0	0		
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-0.39	0	-7.89		-7.5
Total other adjustments tangible assets	0	-0.39	0	-7.89		-7.5
Total changes in tangible assets	21.69	-8.21	32.23	-7.89	10.54	0.32
Tangible assets at end of period	37.27	15.58	230.96	198.73	193.69	183.15

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]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Land [Member]		Buildings [Member]		Other building [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to Child Member	Refer to Child Member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to Child Member	Refer to Child Member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other building [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Assets held under lease [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to Child Member	Refer to Child Member	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to Child Member	Refer to Child Member	30	30	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member	WDV	WDV
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member	25	25

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member	WDV	WDV
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member	10	10

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Ships vessels [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member

Disclosure of additional information tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Ships vessels [Member]		Office equipment [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Assets held under lease [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	WDV	WDV	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member
Useful lives or depreciation rates tangible assets	10	10	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member

Disclosure of additional information tangible assets [Table]

..(8)

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 and leased assets [Member]		Assets held under lease [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	WDV	WDV	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member
Useful lives or depreciation rates tangible assets	5	5	Refer to child member	Refer to child member	Refer to Child Member	Refer to Child Member

Disclosure of additional information tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	3	3	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]			
	Assets held under lease [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	Refer to Child Member	Refer to Child Member	WDV	WDV
Useful lives or depreciation rates tangible assets	Refer to Child Member	Refer to Child Member	10	10

[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]					
	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-59.12	-19.76			59.12	19.76
Total changes in intangible assets	-59.12	-19.76	0	0	59.12	19.76
Intangible assets at end of period	44.3	103.42	778.1	778.1	733.8	674.68

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Goodwill [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6	6	6	6	0	0

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6	6	6	6	0	0

Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6	6	6	6	0	0

Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.95	0.95	1.43	1.43	0.48	0.48

Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.95	0.95	1.43	1.43	0.48	0.48

Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.95	0.95	1.43	1.43	0.48	0.48

Disclosure of intangible assets [Table]

..(10)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-59.12	-19.76			59.12	19.76
Total changes in intangible assets	-59.12	-19.76	0	0	59.12	19.76
Intangible assets at end of period	37.35	96.47	770.67	770.67	733.32	674.2

Disclosure of intangible assets [Table]

..(11)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Intangible assets other than internally generated [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-59.12	-19.76			59.12	19.76
Total changes in intangible assets	-59.12	-19.76	0	0	59.12	19.76
Intangible assets at end of period	37.35	96.47	770.67	770.67	733.32	674.2

Disclosure of intangible assets [Table]

..(12)

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

Classes of intangible assets [Axis]	Mastheads and publishing titles [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(13)

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

Classes of intangible assets [Axis]	Mastheads and publishing titles [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(14)

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

Classes of intangible assets [Axis]	Mastheads and publishing titles [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(15)

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

Classes of intangible assets [Axis]	Mining rights [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of intangible assets [Table]

..(16)

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

Classes of intangible assets [Axis]	Mining rights [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0	0	0	0	0	0

Disclosure of additional information 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]		Goodwill [Member]		Goodwill on consolidation subsidiaries [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]				Brands and trade marks [Member]	
	Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer To Child Member	Refer To Child Member	Refer To Child Member	Refer To Child Member	Refer to child member	Refer to child member
Description of amortization method used	Refer To Child Member	Refer To Child Member	Refer To Child Member	Refer To Child Member	Refer to child member	Refer to child member

Disclosure of additional information intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer To Child Member	Refer To Child Member	WDV	WDV
Description of amortization method used	Refer to child member	Refer to child member	Refer To Child Member	Refer To Child Member	20	20

Disclosure of additional information intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Computer software [Member]				Mastheads and publishing titles [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	WDV	WDV	Refer to child member	Refer to child member
Description of amortization method used	Refer to child member	Refer to child member	3	3	Refer to child member	Refer to child member

Disclosure of additional information intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Mastheads and publishing titles [Member]				Mining rights [Member]	
	Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	WDV	WDV	Refer To Child Member	Refer To Child Member	Refer to child member	Refer to child member
Description of amortization method used	5	5	Refer To Child Member	Refer To Child Member	Refer to child member	Refer to child member

Disclosure of additional information intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Mining rights [Member]			
	Internally generated intangible assets [Member]			
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023		
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets	Refer To Child Member	Child Member	Refer To Child Member	Child Member
Description of amortization method used	Refer To Child Member	Child Member	Refer To Child Member	Child Member

[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	Investments in partnership firms	Investments in partnership firms	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	Invest in partnership	Invest in partnership	long Term Investments	long Term Investments
Non-current investments	0.01	0.01	0.03	0.03
Name of body corporate in whom investment has been made	Capital Contribution In Poshs Aurangabad LLP (1% Share)	Capital Contribution In Poshs Aurangabad LLP (1% Share)	Equity shares of The Shamrao Vithal Cooperative Bank Limited of Rs.25 each fully paid up	Equity shares of The Shamrao Vithal Cooperative Bank Limited of Rs.25 each fully paid up
Number of shares of non-current investment made in body corporate			[shares] 100	[shares] 100

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	long Term Investments	long Term Investments	long Term Investments	long Term Investments
Non-current investments	5	5	500	1
Name of body corporate in whom investment has been made	Equity shares of N K G S B Co-operative Bank Limited of Rs.10 each fully paid up	Equity shares of NKGSB Co-operative Bank Limited of Rs.10 each fully paid up	Equity shares of Poshs Cinoti Pvt Ltd of Rs. 10 each fully paid up	Equity shares of Ayasto Steelpac Pvt. Ltd. of Rs.10 each fully paid up
Number of shares of non-current investment made in body corporate	[shares] 50,000	[shares] 50,000	[shares] 50,00,000	[shares] 0

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	Investments in partnership firms	Investment in other Indian companies equity instruments	Investment property	Investments in partnership firms
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Long Term	long Term Investments	Long Term	Long Term
Non-current investments	1	500	390.9	1
Name of body corporate in whom investment has been made	Capital Contribution In Poshs Sustainable Solutions LLP (99.9% Share)	Equity shares of Poshs Cinoti Pvt Ltd of Rs. 10 each fully paid up	Investment made in One Marina Property Under Construction*	Capital Contribution In Poshs Sustainable Solutions LLP (99.9% Share)
Number of shares of non-current investment made in body corporate		[shares] 50,00,000		

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		9	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 partnership firms	Investment property	Investments in partnership firms	Investments in partnership firms	Investments in partnership firms	Investments in partnership firms
Class of non-current investments	Other investments	Other investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Long Term	Long Term	Long Term	Long Term	Long Term	Long Term
Non-current investments	0	390.89	0	0	0.01	0.01
Name of body corporate in whom investment has been made	Investment PM SPV 1	Investment made in One Marina Property Under Construction*	Investment PM SPV 2	Investment PM SPV 3	Investment PM SPV 3	Investment PM SPV 3

Details of non-current investments [Table]

..(5)

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

Classification of non-current investments [Axis]	10	11
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 partnership firms	Investments in partnership firms
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Long Term	Long Term
Non-current investments	0	0.06
Name of body corporate in whom investment has been made	Investment PM SPV 4	Investment PM SPV 5

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	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	897.01	897.93
Aggregate provision for diminution in value of non-current investments	0	0

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

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	131.48	98.88	10.19	7.92
Provision leave encashment	41.83	9.1	3.69	0.75
Provision other employee related liabilities			28.41	23.94
Total provisions for employee benefits	173.31	107.98	42.29	32.61
Provision for corporate tax [Abstract]				
Provision for current tax			551.04	293.36
Total provision for corporate tax			551.04	293.36
CSR expenditure provision	0	0	0	0
Total provisions	173.31	107.98	593.33	325.97

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,530.9	355.95	1,253.41	174.03
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,530.9	355.95	1,253.41	174.03
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	1,126.56	47.18
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	1,126.56	47.18
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,530.9	355.95	126.85	126.85
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,530.9	355.95	126.85	126.85
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	126.85	126.85	1,530.9	355.95
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	126.85	126.85	1,530.9	355.95
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Capital advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	7,469.83	4,568.62	85.25	44.49
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	7,469.83	4,568.62	85.25	44.49
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
	Security deposits [Member]		Other loans and advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,018.87	275.38	6,365.71	4,248.75
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,018.87	275.38	6,365.71	4,248.75
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	950.15	942.62	5,415.56	3,306.13
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	950.15	942.62	5,415.56	3,306.13
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

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]		Secured 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	10,169.6	9,955.92	9,332.71	9,534.54
Allowance for bad and doubtful debts	51.39	51.39	0	0
Total trade receivables	10,118.21	9,904.53	9,332.71	9,534.54
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [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	785.5	369.99	51.39	51.39
Allowance for bad and doubtful debts	0	0	51.39	51.39
Total trade receivables	785.5	369.99	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	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	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]		Raw materials [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	11,777.09	10,169.79	6,525.34	5,304.83
Mode of valuation	Refer to child member	Refer to child member	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [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	2,579.76	2,737.35	2,431.82	1,915.79
Mode of valuation	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Other inventories [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	211.82	240.17	0
Mode of valuation	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower	Refer to child member	Refer to child member
Nature of other inventories			Refer to child member	Refer to child member

Classification of inventories [Table]

..(4)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	240.17	0
Mode of valuation	Cost or NRv whichever is Lower	Cost or NRv whichever is Lower
Nature of other inventories	Consumables	Consumables

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
Current maturities of long-term debt	1,118.22	826.72
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable sales tax	0	2.16
Taxes payable other tax	56.9	63.7
Public deposit payable, current	0	0
Total other payables, current	56.9	65.86
Advance received from customers	36.54	3.46
Other advance received	0	240
Accrued payroll liabilities, other	85.91	58.36
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	113.61	60.78
Total other current liabilities	1,411.18	1,255.18
Aggregate amount of trade receivables outstanding for period exceeding six months	785.51	369.99
Fixed deposits with banks	0	0
Other balances with banks	233.43	1,523
Total balance with banks	233.43	1,523
Cash on hand	49.39	40.85
Total cash and cash equivalents	282.82	1,563.85
Other bank balances	887.18	544.7
Total cash and bank balances	1,170	2,108.55
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	0	964.82
Total other current assets	0	964.82

[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
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	Non regulated sector - Iron and Steel; 7201 to 7229; 7301 to 7326	Non regulated sector - Iron and Steel; 7201 to 7229; 7301 to 7326
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	7,20,87,308	7,20,87,308
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in 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]	N o c h a n g e p l a c e d u r i n g t h e y e a r.	N o c h a n g e p l a c e d u r i n g t h e y e a r.

[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]	N o t A p p l i c a b l e	N o t A p p l i c a b l e
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 (35) [See below]	Textual information (36) [See below]

Textual information (35)

Disclosure of employee benefits explanatory [Text Block]

Note 21 Employee benefits	31.03.2024	31.03.2023
	Rs.	Rs.
Salaries and Bonus	994.89	970.93
Contribution to provident and other fund	38.43	40.70
Gratuity expense	40.98	46.18
Leave benefits	49.69	45.45
Staff welfare	182.16	102.76
Total	1,306.16	1,206.03

Note 34 Employee Contribution and Benefit Plan 31.03.2024 31.03.2023

(a) Defined contribution Plans

The Company makes Provident Fund Contributions to defined contribution plans for qualifying employees. Under the schemes, the company is required to contribute a specified % of payroll costs to fund the benefits. The contribution Payable to these plans by the company are at rates specified in the rules of the schemes.

Particulars	Rs.	Rs.
Employer's Contribution to Provident Fund	37.61	39.22
Employer's Contribution to Employees State Insurance	0.72	1.38
Labour Welfare Fund	0.10	0.11

(b) Defined benefit Plans

The Company offers the following employee benefits schemes to its employees:

a) Gratuity

b) Compensated absences

Defined Benefit Plan

The valuation has been carried out using the Projected Unit Credit Method as per AS 15 (Refer paragraph 65 of AS 15) to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost.

The amount that would be payable to the employees if the entire obligation were to be settled immediately. The discontinuance liability for the gratuity will be C.Y.Rs.1,74,68,644 /-(P.Y. Rs. Rs. 1,51,12,491/-).The discontinuance liability for leave will be Rs. 59,84,826 /- (P.Y. Rs.14,40,481/-)

Textual information (36)

Disclosure of employee benefits explanatory [Text Block]

Applicable

Note 34 Employee Contribution and Benefit Plan 31.03.2024 31.03.2023

(a) Defined contribution Plans

The Company makes Provident Fund Contributions to defined contribution plans for qualifying employees. Under the schemes, the company is required to contribute a specified % of payroll costs to fund the benefits. The contribution Payable to these plans by the company are at rates specified in the rules of the schemes.

Particulars	Rs.	Rs.
Employer's Contribution to Provident Fund	37.61	39.22
Employer's Contribution to Employees State Insurance	0.72	1.38
Labour Welfare Fund	0.10	0.11

(b) Defined benefit Plans

The Company offers the following employee benefits schemes to its employees:

a) Gratuity

b) Compensated absences

Defined Benefit Plan

The valuation has been carried out using the Projected Unit Credit Method as per AS 15 (Refer paragraph 65 of AS 15) to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost.

The amount that would be payable to the employees if the entire obligation were to be settled immediately. The discontinuance liability for the gratuity will be C.Y.Rs.1,74,68,644 /-(P.Y. Rs. Rs. 1,51,12,491/-).The discontinuance liability for leave will be Rs. 59,84,826 /- (P.Y. Rs.14,40,481/-)

[201300] Notes - Segments

Disclosure of primary reportable segments [Table]

..(1)

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

Enterprise's primary reportable segments [Axis]	Primary reportable segments [Member]		Primary reportable segments 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of reportable segments [Abstract]				
Disclosure of primary reportable segments [Abstract]				
Disclosure of primary reportable segments [LineItems]				
Nature of primary reportable segment	Refer to child member	Refer to child member	Steel Processing Division	Steel Processing Division
Revenue primary reportable segment	92,595.66	80,913.44	1,336.69	1,058.71
Total revenues from external customers and transactions with other reportable segments of same enterprise primary reportable segment	92,595.66	80,913.44	1,336.69	1,058.71
Segment result primary reportable segment	4,649.25	797.47	357.92	283.49
Assets primary reportable segment	37,676.75	32,786.34	0	964.82
Liabilities primary reportable segment	37,676.75	32,786.34	0	240
Cost incurred to acquire tangible and intangible assets primary reportable segment [Abstract]				
Cost incurred to acquire tangible assets primary reportable segment	255.65	439.73	0	0
Total cost incurred to acquire tangible and intangible assets primary reportable segment	255.65	439.73	0	0
Depreciation and amortisation expense primary reportable segment	473.43	400.57	0	0
Description of types of products and services included in each reported segment primary reportable segment	Refer to child member	Refer to child member	Steel Processing Division	Steel Processing Division

Disclosure of primary reportable segments [Table]

..(2)

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

Enterprise's primary reportable segments [Axis]	Primary reportable segments 2 [Member]		Primary reportable segments 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of reportable segments [Abstract]				
Disclosure of primary reportable segments [Abstract]				
Disclosure of primary reportable segments [LineItems]				
Nature of primary reportable segment	Auto Division	Component Division	Unallocable	Unallocable
Revenue primary reportable segment	91,258.97	79,854.73	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise primary reportable segment	91,258.97	79,854.73	0	0
Segment result primary reportable segment	4,291.33	2,524.84	0	-2,010.86
Assets primary reportable segment	37,505.9	31,672.49	170.85	149.03
Liabilities primary reportable segment	37,551.32	32,436.93	125.43	109.41
Cost incurred to acquire tangible and intangible assets primary reportable segment [Abstract]				
Cost incurred to acquire tangible assets primary reportable segment	224.26	393.06	31.39	46.67
Total cost incurred to acquire tangible and intangible assets primary reportable segment	224.26	393.06	31.39	46.67
Depreciation and amortisation expense primary reportable segment	414.11	344.23	59.32	56.34
Description of types of products and services included in each reported segment primary reportable segment	Auto Division	Component Division	Unallocable	Unallocable

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 enterprise's reportable segments explanatory [TextBlock]	Textual information (37) [See below]	Textual information (38) [See below]

Textual information (37)

Disclosure of enterprise's reportable segments explanatory [Text Block]

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance

Textual information (38)

Disclosure of enterprise's reportable segments explanatory [Text Block]

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance

[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]	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
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Varsha Modi	Varsha Modi	Pooja Kapoor	Pooja Kapoor
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPM2230Q	AAIPM2230Q	AMTPK2735R	AMTPK2735R
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	Interest Income	Interest Income	Interest, rent & salary	Interest, rent & salary
Related party transactions [Abstract]				
Interest received during year related party transactions	0	1.21	0	1.25
Interest paid during year related party transactions			30.84	
Other related party transactions expense			8.4	8.4
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	47	47
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0.63	
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]	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
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Pinki Kappor	Pinki Kappor	Haresh Modi	Haresh Modi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFPK1284P	AAFPK1284P	AAGPM9989A	AAGPM9989A
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 & Interest	Salary, rent & Interest	Interest Income	Interest Income
Related party transactions [Abstract]				
Interest received during year related party transactions	0	0.09	0	1.86
Interest paid during year related party transactions	0.09			
Other related party transactions expense	16.8	16.8		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	47	11.75	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4.8			
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]	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
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	EPPS LIMITED INFOTECH	EPPS LIMITED INFOTECH	Dhwani Modi	Dhwani Modi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAECP8176F	AAECP8176F	AICPM3057B	AICPM3057B
CIN of related party	U72900MH2008PLC185738	U72900MH2008PLC185738		
Description of nature of related party relationship	Others	Others	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Loans and Advances given	AMC Charges	Interest Income	Interest Income
Related party transactions [Abstract]				
Advances given during year related party transactions	5,148.03			
Interest received during year related party transactions	0	0	0	0.05
Other related party transactions expense	(A) 50	(B) 50		
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

Footnotes

(A) Software AMC Charges (Excluding Taxes of Rs.5,40,000/-)

(B) Software AMC Charges (Excluding Taxes of Rs.5,40,000/-)

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]	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
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Bijal Mitul Parikh	Bijal Mitul Parikh	AYASTO STEELPAC PRIVATE LIMITED	AYASTO STEELPAC PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGTPM7137M	AGTPM7137M	AAHCP9312Q	AAHCP9312Q
CIN of related party			U28939PN2014PTC153494	U28939PN2014PTC153494
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Others	Others
Description of nature of transactions with related party	Interest Income	Interest Income	Interest received, Packing expenses	Packing Expense
Related party transactions [Abstract]				
Advances given during year related party transactions			51.76	
Interest received during year related party transactions	0	3.57	57.42	0
Other related party transactions expense			299.11	(A) 290.87
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			32.76	
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

Footnotes

(A) Packaging Expense (Excluding Taxes of Rs. 54,66,791/-)

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]	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
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Asheer Kapoor	Asheer Kapoor	Anil Jeevanlal Punjabee	Anil Jeevanlal Punjabee
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGOPK8296N	AGOPK8296N	AAGPP0591H	AAGPP0591H
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 & Interest	Salary ,Rent & Interest	Interest paid	Interest Income
Related party transactions [Abstract]				
Interest received during year related party transactions	0	0.28	0	5.6
Interest paid during year related party transactions	26.75		5.6	
Other related party transactions expense	8.4	8.4		
Other related party transactions contribution received	(A) 78	(B) 0		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	58.5	58.5	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7.78			
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

Footnotes

(A) Royalty received

(B) Royalty received

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]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 53,92,140	[shares] 6,65,737.48
Adjusted weighted average shares	[shares] 53,92,140	[shares] 6,65,737.48
Diluted weighted average shares	[shares] 53,92,140	[shares] 6,65,737.48
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	1,180.79	797.47
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	1,180.78	797.47
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	1,180.79	797.47
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	1,180.78	797.47

[202800] Notes - Subsidiary information

Details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of subsidiaries [Abstract]		
Details of subsidiaries [LineItems]		
Name of subsidiary	AYASTO STEELPAC PRIVATE LIMITED	POSHS CINOTI PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U28939PN2014PTC153494	U45309PN2017PTC169694
PAN of subsidiary company	AAHCP9312Q	AAJCP0976G
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes
SRN of filing of balance sheet by subsidiary	N05153895	N06967269
Reason if no filing has been made by subsidiary	Filed	Filed
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2023	01/04/2023
End date of accounting period of subsidiary	31/03/2024	31/03/2024
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	1	1
Share capital of subsidiary	1	500
Reserves and surplus of subsidiary	-367.02	-93.3
Total assets of subsidiary	267.15	9,056.83
Total liabilities of subsidiary	633.17	8,650.14
Investment of subsidiary	0	0.03
Turnover of subsidiary	425.96	5,813.93
Profit before tax of subsidiary	6.12	21.77
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	85.18	-1.01
Proposed dividend of subsidiary	0	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	[pure] 2
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, expenditure disallowances	64.44	29.36
Deferred tax asset, depreciation	31.22	-4.69
Deferred tax asset, other	12.93	12.93
Total deferred tax assets	108.59	37.6

[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
Whether company has associates liquidated or sold during year	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
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	282.82	1,563.85
Total cash and cash equivalents	282.82	1,563.85
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	369.29	272.08
Total income taxes paid (refund)	369.29	272.08

[300900] Notes - Financial instruments

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 financial instruments explanatory [TextBlock]	N o t Applicable	N o t Applicable

[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	88,847.26	77,776.03
Revenue from sale of services	1,229.99	958.47
Other operating revenues	2,518.41	2,178.95
Total revenue from operations other than finance company	92,595.66	80,913.45
Total revenue from operations	92,595.66	80,913.45
Other income	239.31	589.66
Total revenue	92,834.97	81,503.11
Expenses [Abstract]		
Cost of materials consumed	82,223.78	72,959.12
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-358.44	-219.51
Employee benefit expense	1,306.16	1,206.03
Finance costs	2,914.42	2,349.76
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	473.43	400.57
Total depreciation, depletion and amortisation expense	473.43	400.57
CSR expenditure	16.8	18.5
Other expenses	4,284.69	3,740.41
Total expenses	90,860.84	80,454.88
Total profit before prior period items, exceptional items, extraordinary items and tax	1,974.13	1,048.23
Exceptional items before tax	-313.82	0
Total profit before extraordinary items and tax	1,660.31	1,048.23
Total profit before tax	1,660.31	1,048.23
Tax expense [Abstract]		
Current tax	550.52	293.36
Deferred tax	-70.99	-42.6
Total tax expense	479.53	250.76
Total profit (loss) for period from continuing operations	1,180.78	797.47
Total profit (loss) for period before minority interest	1,180.78	797.47
Total profit (loss) for period	1,180.78	797.47
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 21.9	[INR/shares] 119.79
Diluted earnings per equity share	[INR/shares] 21.9	[INR/shares] 119.79
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in 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	88,847.26	77,776.03
Total revenue from sale of products	88,847.26	77,776.03
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	1,229.99	958.47
Total revenue from sale of services	1,229.99	958.47
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	2,518.41	2,178.95
Total other operating revenues	2,518.41	2,178.95
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on current debt securities	136.32	565.57
Interest on current government securities	1.76	0.88
Total interest income on current investments	138.08	566.45
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	42.19	6.02
Total interest income on long-term investments	42.19	6.02
Total interest income	180.27	572.47
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0.01	0.02
Total dividend income current investments	0.01	0.02
Total dividend income	0.01	0.02
Rental income on investment property [Abstract]		
Rental income on investment property, current	4.12	1.44
Total rental income on investment property	4.12	1.44
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	0.66
Income export incentives	0.77	2.23
Interest on income tax refund	8.09	3.06
Miscellaneous other non-operating income	46.05	9.78
Total other non-operating income	54.91	15.73
Total other income	239.31	589.66
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, others	2,591.41	2,186.2
Total interest expense long-term loans	2,591.41	2,186.2
Other interest charges	323.01	163.56
Total interest expense	2,914.42	2,349.76
Total finance costs	2,914.42	2,349.76
Employee benefit expense [Abstract]		
Salaries and wages	994.89	970.93
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	38.43	40.7
Total contribution to provident and other funds	38.43	40.7

Leave encashment expenses	49.69	45.45
Gratuity	40.98	46.18
Staff welfare expense	182.17	102.77
Total employee benefit expense	1,306.16	1,206.03
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	858.16	813.9
Power and fuel	182.17	172.39
Rent	80.26	63.12
Repairs to building	48.72	39.57
Repairs to machinery	97.93	80.17
Insurance	27.1	27.4
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	326.8	102.96
Total rates and taxes excluding taxes on income	326.8	102.96
Telephone postage	11.78	71.15
Travelling conveyance	106.8	89.47
Legal professional charges	415.19	366.06
Safety security expenses	57.28	50.91
Directors sitting fees	0	0
Advertising promotional expenses	170.04	164.54
Commission paid sole selling agents	50.06	45.15
Transportation distribution expenses	1,002.88	1,043.59
Cost water charges	13.41	10.22
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	7.72	9.99
Total miscellaneous expenditure written off	7.72	9.99
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	7.72	9.99
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	5	5
Payment for taxation matters	0	3
Payment for other services	0	1.5
Total payments to auditor	5	9.5
Miscellaneous expenses	823.39	580.32
Total other expenses	4,284.69	3,740.41
Current tax [Abstract]		
Current tax pertaining to previous years	-0.52	0
Current tax pertaining to current year	551.04	293.36
Total current tax	550.52	293.36

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

Details of raw materials, spare parts and components consumed [Table]

..(1)

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

Details of raw materials, spare parts and components consumed [Axis]	Raw materials consumed [Member]			
	Imported and indigenous [Member]		Imported [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	82,223.78	72,959.12	0	0
Percentage of consumption	100.00%	100.00%	0.00%	0.00%

Details of raw materials, spare parts and components consumed [Table]

..(2)

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

Details of raw materials, spare parts and components consumed [Axis]	Raw materials consumed [Member]		Spare parts consumed [Member]	
	Indigenous [Member]		Imported and indigenous [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	82,223.78	72,959.12	858	813.9
Percentage of consumption	100.00%	100.00%	100.00%	100.00%

Details of raw materials, spare parts and components consumed [Table]

..(3)

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

Details of raw materials, spare parts and components consumed [Axis]	Spare parts consumed [Member]			Components consumed [Member]
	Imported [Member]	Indigenous [Member]		Imported and indigenous [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	0	858	813.9	0
Percentage of consumption	0.00%	100.00%	100.00%	0.00%

Details of raw materials, spare parts and components consumed [Table]

..(4)

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

Details of raw materials, spare parts and components consumed [Axis]	Components consumed [Member]	
	Imported [Member]	Indigenous [Member]
Subclassification of raw materials, spare parts and components consumed [Axis]	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Additional information on profit and loss account [Abstract]		
Details of raw materials, spare parts and components consumed [Abstract]		
Details of raw materials, spare parts and components consumed [LineItems]		
Value consumed	0	0
Percentage of consumption	0.00%	0.00%

Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of raw materials consumed [Abstract]		
Details of raw materials consumed [LineItems]		
Description of raw materials category	Steel	Steel
Total raw materials consumed	82,223.78	72,959.12

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 finished goods	-516.03	-215.73
Changes in inventories of work-in-progress	157.59	-3.78
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-358.44	-219.51
Exceptional items before tax	-313.82	0
Tax effect of exceptional items	0	0
Total exceptional items	-313.82	0
Total exceptional and extraordinary items	-313.82	0
Revenue other services	1,229.99	958.47
Total gross income from services rendered	1,229.99	958.47
Value of imports of raw materials	0	0
Total value of imports calculated on CIF basis	0	0
Expenditure on know-how	14.48	16.06
Expenditure on other matters	65.52	46.05
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	80	62.11
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	51.71	90.82
Total earnings on export of goods calculated on FOB basis	51.71	90.82
Earnings on other income	0	0
Total earnings in foreign currency	51.71	90.82
Domestic sale manufactured goods	88,795.55	77,685.21
Total domestic turnover goods, gross	88,795.55	77,685.21
Export sale manufactured goods	51.71	90.82
Total export turnover goods, gross	51.71	90.82
Total revenue from sale of products	88,847.26	77,776.03
Domestic revenue services	1,229.99	958.47
Total revenue from sale of services	1,229.99	958.47
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]	R v e n u e r e c o g n i s e d a s p e r A S - 9	R e v e n u e r e c o g n i s e d a s p e r A S - 9
Description of accounting policy for recognition of revenue	AS-9	AS-9

[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
	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	ASHEER ASHOK KAPOOR	POOJA ASHEER KAPOOR
Director identification number of key managerial personnel or director	00037814	00037965
Permanent account number of key managerial personnel or director	AGOPK8296N	AMTPK2735R
Date of birth of key managerial personnel or director	03/04/1976	26/04/1977
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	0	0
Shares held by key managerial personnel or director	[shares] 52,97,900	[shares] 94,240
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	58.5	47
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	58.5	47
Total key managerial personnel or director remuneration	58.5	47

[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	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [LineItems]		
CSR project or activity identified	Promoting development of downtrodden specially Dalits schedule cast, tribes, minorities	Promoting education
Sector in which project is covered	Education	Education
Whether projects or programs undertaken in local area or other	Jan Jagriti Sevarth Sansthan	Navi Mumbai Benali Association
Name of state or union territory where projects or programs was undertaken	Maharashtra	Maharashtra
Name of district where projects or programs was undertaken	Mumbai	Mumbai
Budget amount outlay project or program wise	0	0
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	16.3	0.5
Total amount spent on projects or programs	16.3	0.5
Cumulative expenditure upto reporting period	16.3	5
Mode of amount spent	By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under special Act of Parliament/State Legislature	By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under special Act of Parliament/State Legislature

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	2022-23	2021-22	2020-21
Profit before tax of financial year	1,048.23	1,109.17	354.83
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,048.23	1,109.17	354.83

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]	Textual information (39) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (40) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (41) [See below]
Average net profit for last three financial years	837.41
Prescribed CSR expenditure	16.75
Amount CSR to be spent for financial year	16.75
Amount CSR spent for financial year	16.8
Amount spent in local area	16.8
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (42) [See below]
Details of implementing agency	Promoting development of specially down trodden Dalits, schedule cast, tribes, minorities by Jan Jagriti S e v a r t h Sansthan Promoting education by Navi Mumbai Benali Association
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Textual information (43) [See below]

Textual information (39)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNEXURE - C

REPORT ON CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

For the Financial Year Ending on March 2024

- A brief outline of Company's CSR policy, including overview projects or programs to be undertaken:

Poshs Metal Industries Private Limited ("the Company") is committed to conduct business in a socially, economically and environmentally responsible and sustainable manner, which enables the creation and distribution of wealth for the betterment of all its stakeholders through the implementation and integration of ethical systems and sustainable management practices. For this the Company has laid a balanced emphasis on all aspects of corporate social responsibility and sustainability with regards to its internal operations, activities and processes as well as undertake initiatives and projects.

- Composition of CSR Committee:

The composition of CSR Committee is as follows:

- Asheer Kapoor Chairman
- Pooja Kapoor Member

- Average net profit for the last three financial years:

Financial Year	Profit (Rs.)
2022-23	10,48,22,882
2021-22	11,09,17,621
2020-21	3,54,83,220
Total	25,12,23,724
Average Net profit of last 3 years	8,37,41,241

- Prescribed CSR Expenditure:

2% of Average Net Profit for last 3 Financial Years = 2% of 8,37,41,241 = Rs. 16,74,825/-

- Details of CSR spent during the financial year:
- Total amount to be spent during the financial year: Rs. 16,75,000/-
- Amount unspent: Nil
- Manner in which the amount spent during the Financial Year is detailed below:

Sl No.	CSR Project or Activity Identified	Sector in which the Project is covered	Projects or Programs • Local Area or other • State & District where project was undertaken	Amount spent on the project as Direct Expenditure on Projects and Overheads (in Rupees)	Cumulative expenditure upto the reporting period (in Rupees)	Amount Spent: Direct/through Implementing Agency (in Rupees)
1.	Promoting development of downtrodden specially Dalits . schedule cast, tribes, minorities	Education	Jan Jagriti Sevarth Sansthan	16,25,000 /-	16,25,000/-	16,25,000/-
2.	Promoting education	Education	Navi Mumbai Benali Association	50,000/-	50,000	50,000/-

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

The Company has successfully spent its prescribed CSR expenditure for the Financial Year 2023-24.

• Responsibility statement of CSR Committee:

Through this report, the Company seeks to communicate its commitment towards CSR. The implementation and monitoring of the CSR policy is in compliance with the CSR objectives and policy as laid down in this report. The Board and CSR Committee is responsible for the integrity and the objectivity of all the information provided in the disclosure above. All projects reported are in line with the requirements of the section 135 of the Companies Act, 2013.

For and On behalf of the Board of Directors of

Poshs Metal Industries Private Limited

Asheer Kapoor

Director

DIN: 00037814

Place: Mumbai

Date:

Textual information (40)

Disclosure of composition of CSR committee [Text Block]

- Composition of CSR Committee:

The composition of CSR Committee is as follows:

- Asheer Kapoor Chairman
- Pooja Kapoor Member

Textual information (41)

Details CSR policy [Text Block]

- A brief outline of Company's CSR policy, including overview projects or programs to be undertaken:

Poshs Metal Industries Private Limited ("the Company") is committed to conduct business in a socially, economically and environmentally responsible and sustainable manner, which enables the creation and distribution of wealth for the betterment of all its stakeholders through the implementation and integration of ethical systems and sustainable management practices. For this the Company has laid a balanced emphasis on all aspects of corporate social responsibility and sustainability with regards to its internal operations, activities and processes as well as undertake initiatives and projects.

Textual information (42)

Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

Sl No.	CSR Project or Activity Identified	Sector in which the Project is covered	Projects or Programs • Local Area or other • State & District where project was undertaken	Amount spent on the project as Direct Expenditure on Projects and Overheads (in Rupees)	Cumulative expenditure upto the reporting period (in Rupees)	Amount Spent: Direct/through Implementing Agency (in Rupees)
1.	Promoting development of downtrodden specially Dalits . schedule cast, tribes, minorities	Education	Jan Jagriti Sevarth Sansthan	16,25,000 /-	16,25,000/-	16,25,000/-
2.	Promoting education	Education	Navi Mumbai Benali Association	50,000/-	50,000	50,000/-

Textual information (43)

Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company

In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report: The Company has successfully spent its prescribed CSR expenditure for the Financial Year 2023-24.