

**KALASAKTHI AGRO 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 INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Corporate identity number	U01300TN2003PTC051331	
Permanent account number of entity	AACCK1579R	
Address of registered office of company	2 8 8 T T K ROAD,ALWARPET,CHENNAI,Tamil Nadu,INDIA,600018	
Type of industry	C o m m e r c i a l                      a n d Industrial	
Registration date	04/08/2003	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		20
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	03/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
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)	NO 286 T T K ROA, ALWARPET	
Name of city of place of maintenance of computer servers (storing accounting data)	CHENNAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	TAMIL NADU	
Pin code of place of maintenance of computer servers (storing accounting data)	600018	
Name of district of place of maintenance of computer servers (storing accounting data)	CHENNAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	366	
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)	044-42162185	

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

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	1511
Description of product or service category	EDIBLE OIL
Turnover of product or service category	127,38,41,516
Highest turnover contributing product or service (ITC 8 digit) code	15119212
Description of product or service	EDIBLE OIL
Unit of measurement of highest contributing product or service	Tons
Turnover of highest contributing product or service	127,38,41,516

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	NATARAJAN	LAKSHMANAN SIVAKUMAR
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	01089846	03157170
Date of signing board report	03/09/2024	03/09/2024

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	SALE OF EDIBLE OILS
Disclosure relating to amounts if any which is proposed to carry to any reserves	NIL
Disclosures relating to amount recommended to be paid as dividend	NO DIVIDEND
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	NA
Details regarding foreign exchange earnings and outgo	NIL
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	NO
Particulars of loans guarantee investment under section 186 [TextBlock]	NIL
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	NIL
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	03/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (4) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	ATTACHED
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	ATTACHED
Disclosure of statement on development and implementation of risk management policy [TextBlock]	G O I N G CONCERN
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (5) [See below]
Disclosure of change in nature of business [TextBlock]	N O CHANGE
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	ATTACHED
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	NA
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NIL
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	NA
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	ATTACHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	ATTACHED
Number of meetings of board	0

## Textual information (1)

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

KALASAKTHI AGRO PRIVATE LIMITED  
CHENNAI

#### NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the ANNUAL GENERAL MEETING of members of Kalasakthi Agro Private Limited will be held on 30th day of September 2024 at 11.00 A.M at the Registered Office of the company situated at No.288, T.T.K.Road, Alwarpet, Chennai -600018, to transact the following business:-

#### ORDINARY BUSINESS

##### Item No.1- Adoption of Financial Statements

To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2024 together with the Reports of the Board of Directors and the Auditors thereon.

##### Item No.2- Ratification of appointment of Statutory Auditor

To consider and ratify the appointment of Statutory Auditors of the company and to fix their remuneration and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as Ordinary Resolution:-

“RESOLVED THAT pursuant to provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with Companies (Audit and Auditors) Rules, 2014, the appointment Raghunathan & Anantharaman (FRNo.00348S) Chartered Accountant of the Company for a term of consecutive five(5) years from the Annual General Meeting held in the year 2021 till the conclusion of Annual General Meeting of the company to be held in the year 2026 be and is hereby ratified at the Annual General Meeting of the company at such remuneration as may be finalized by the Board of Directors of the Company in consultation with auditors plus applicable taxes and reimbursement of travelling and out of pocket expenses incurred by them for the purpose of audit.”

#### ON BEHALF OF THE BOARD

Place: Chennai

Date: 3rd September 2024

Sd/-

Director

KALASAKTHI AGRO PRIVATE LIMITED  
CHENNAI

#### BOARD'S REPORT

Dear Shareholders,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the Audited Financial Statements for the financial year ended March 31, 2024.

#### Highlights of Financial Performance

The Company has recorded the following financial performance, for the year ended March 31, 2024:

(Rs. In '000)

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Total Income	1,275,482	2,157,288
Profit Before Interest, Depreciation & Tax (EBITDA)	34,104	31,081
Finance Charges	30,305	25,568

Depreciation	2,364	1,788
Profit/(Loss) before Tax	1,434	3,723
Provision for Income Tax	315	930
Profit/(Loss) After Tax	1,118	2,792

#### Summary of Operations

During the year, the net revenue from operations of your Company decreased by 40.87%, to Rs 127.54 Crores from Rs.215.72 Crores. The Company's profit after tax stood at Rs. 11.18 lakhs vis-à-vis Rs. 27.92 lakhs in the previous year, registering a decline of 59.95%.

#### Dividends

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business.

#### Internal Financial Control

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

#### Directors and Key Managerial Personnel (KMP)

There has been a change in the constitution of Board of Directors during the year under review i.e. the structure of the Board has changed. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

#### Meeting of Board of Directors

A total of 4 Board Meetings were held during the financial year ended 31st March 2023. The maximum gap between any two Board Meetings was less than 120 days. The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings Attended/ Total Meetings Held
Mr. Natarajan	4/4
Mr.Lakshmanan Sivakumar	1/4
Mr. Ananthan Krishniyanaidu	4/4

#### Appointment of Director

The new Director Mr. L Sivakumar was appointed with effect from 01/02/2024

#### Board's Comment on Auditor's Report

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not calls for any further comment.

#### Statutory Auditor

The Auditor, Ms. Raghunathan and Anantharaman, Chartered Accountant firm, FR No.00348S, held office until the conclusion of this Annual General Meeting. The Directors recommended to reappoint Ms. Raghunathan and Anantharaman, Chartered Accountant firm, FR No.00348S Chartered Accountant of the Company for a term of consecutive five(5) years starting from conclusion of Annual General Meeting held in the year 2021 till the conclusion of Annual General Meeting to be held in the year 2026 be and is hereby ratified at the Annual General Meeting of the company at such remuneration as may be finalized by the Board of Directors of the Company in consultation with auditors plus applicable taxes and reimbursement of travelling and out of pocket expenses incurred by them for the purpose of audit.

#### Loans and Investment

The Company has not made any investment, given guarantee and securities during the year under review. There for no need to comply with provisions of Section 186 of Companies Act, 2013.

#### Extract of Annual Return

The extract of Annual Return in Form No.MGT-7 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2024 is annexed and forms part of this report.

#### Related Party Transactions

All related party transactions that were entered into during the financial year ended 31st March, 2024 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Also, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

#### Conservation of Energy and 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.

#### Risk Management Policy

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

#### Deposits

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

#### Material Changes and Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

#### Significant and Material Orders Passed by Regulators, Courts and Tribunals

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

#### Corporate Social Responsibility (CSR)

CSR provisions are not applicable for the Company.

#### Safe & Conducive Workplace

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

#### Directors Responsibility Statement

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

In the preparation of the annual accounts for the year ended March 31, 2024 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

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

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

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

The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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

#### Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the customers, employees, banks, Government authorities, vendors and members during the year under review.

For and on behalf of the Board

Date:3rd September 2024  
Place: Chennai

Sd/-  
Director

## Textual information (2)

### Details regarding energy conservation

Conservation of Energy and 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 (3)

### Disclosures in director's responsibility statement

Directors Responsibility Statement Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that- 1. In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same. 2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31,2023 and of the profit of the Company for the year ended on that date. 3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. 4. The Directors have prepared the annual accounts on a 'going concern' basis. 5. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company. 6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

## Textual information (4)

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

Highlights of Financial Performance

The Company has recorded the following financial performance, for the year ended March 31, 2024:

(Rs. In '000)

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Total Income	1,275,482	2,157,288
Profit Before Interest, Depreciation & Tax (EBITDA)	34,104	31,081
Finance Charges	30,305	25,568
Depreciation	2,364	1,788
Profit/(Loss) before Tax	1,434	3,723
Provision for Income Tax	315	930
Profit/(Loss) After Tax	1,118	2,792

## Textual information (5)

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

## Highlights of Financial Performance

The Company has recorded the following financial performance, for the year ended March 31, 2024 :

(Rs. In '000)

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Total Income	1,275,482	2,157,288
Profit Before Interest, Depreciation & Tax (EBITDA)	34,104	31,081
Finance Charges	30,305	25,568
Depreciation	2,364	1,788
Profit/(Loss) before Tax	1,434	3,723
Provision for Income Tax	315	930
Profit/(Loss) After Tax	1,118	2,792

**[400200] Disclosures - Auditors report**

## Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	<b>01/04/2023 to 31/03/2024</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	RAGHUNATHAN A N D ANANTHARAMAN
Name of auditor signing report	SUBRAMANIAM RAGHUNATHAN
Firms registration number of audit firm	SUBRAMANIAM RAGHUNATHAN
Membership number of auditor	019485
Address of auditors	46 Ist Avenue, Indhara Nagar, CHENNAI
Permanent account number of auditor or auditor's firm	AACFR6045A
SRN of form ADT-1	R95835021
Date of signing audit report by auditors	03/09/2024
Date of signing of balance sheet by auditors	03/09/2024

**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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Favourable remark
Disclosure in auditors report relating to inventories	Favourable remark
Disclosure in auditors report relating to loans	Favourable remark
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Favourable remark
Disclosure in auditors report relating to deposits accepted	Favourable remark
Disclosure in auditors report relating to maintenance of cost records	Favourable remark
Disclosure in auditors report relating to statutory dues [TextBlock]	Data Entered
Disclosure in auditors report relating to default in repayment of financial dues	NA
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	NA
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	NA
Disclosure in auditors report relating to managerial remuneration	NA
Disclosure in auditors report relating to Nidhi Company	NA
Disclosure in auditors report relating to transactions with related parties	Favourable remark
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	NA
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	NA
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	NA

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (6) [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 (6)

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

#### INDEPENDENT AUDITORS' REPORT

To  
The Members of KALASAKTHI AGRO PRIVATE LIMITED

Report on the Audit of Financial Statements

#### Opinion

We have audited the accompanying financial statements of Kalasakthi Agro Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year then ended, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 as amended ('The 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 its cash flows for the year ended on that date.

#### Basis for opinion

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

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

#### Key audit matters

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

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

#### Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our audit 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 standalone 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 material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015 as amended. 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.

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

#### Auditor's responsibilities for the audit of the financial statements

Our objective is 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 audit 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 audit 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 audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

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 audit 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 Companies Act, 2013, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure B", 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:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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, 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; read with Rule 7 of the Companies (Account) Rule, 2014;

On the basis of the 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting with reference to the financial statements;

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the Remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

With respect to 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 does not have any pending litigations which would impact its financial position;

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 are required to be transferred to the Investor Education and Protection Fund by the company;

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 person(s) or entity(ies), 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;

no funds have been received by the company from any person(s) or entity(ies), 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.

Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.

For RAGHUNATHAN & ANANTHARAMAN

CHARTERED ACCOUNTANTS

FRN:003348S

SD/-

S. RAGHUNATHAN

PARTNER

M.No: 019485

Date: 03-09-2024

Place: Chennai

Annexure “A” to the Independent Auditor’s Report

(Referred to in paragraph 1(f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of KALASAKTHI AGRO PRIVATE LIMITED of even date)

Report on the Internal Financial Controls over Financial Reporting 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 KALASAKTHI AGRO PRIVATE LIMITED as at 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 board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (“the ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors’ responsibility

Our responsibility is to express an opinion on the Internal Financial Controls over Financial Reporting of the Company based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were 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 in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 (iii) 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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, 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 ICAI.

For RAGHUNATHAN & ANANTHARAMAN

CHARTERED ACCOUNTANTS

FRN:003348S

SD/-  
S. RAGHUNATHAN  
PARTNER  
M.No: 019485  
Date: 03-09-2024  
Place: Chennai  
Annexure "B" to the Independent Auditor's Report

(Referred to in under 'Report on other legal and regulatory requirements' section of our report to the members of KALASAKTHI AGRO PRIVATE LIMITED of even date)

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

(i) In respect of the Company's property, plant and equipment:

The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

The Company does not have any intangible assets.

The Property, plant & equipment have been physically verified by the management in accordance with a regular programme of verification at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

According to the information and explanations given to us and the records examined by us, the Company does not hold any freehold, in the name of the company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the company.

The Company has not revalued its property, plant and equipment (including right of use asset) during the year. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable.

In our opinion and according to the information and explanations given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable.

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

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 at any point of time during the year. The working capital limits has been carried accordingly in the financial statements.

(iii) In our opinion and according to the information and explanations given to us and audit procedures performed by us, the Company has not made any investment in, granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) of the Order is not applicable to the Company.

(iv) In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 of the Act are applicable. In respect of investments made by the Company, the Company had complied with the provisions of section 186 of the Act as applicable.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, reporting under clause 3 (v) of the Order is not applicable.

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly, reporting under clause 3 (vi) of the Order is not applicable.

(vii) In respect of statutory dues:

In our opinion, and according to the information and explanations given to us and on the basis of our examination of the records, the company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident fund, Employees' state Insurance, Income Tax, Sales Tax, Service Tax, duty of customs, duty of excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

According to information and explanations given to us and on the basis of our examination of the records, there are no dues of income tax, GST, sales tax, service tax, duty of customs, duty of excise or value added tax that have not been deposited on account of any dispute as at March 31, 2024.

(viii) In our opinion and according to the information and explanations given to us, there are no transactions not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

Accordingly, reporting under clause 3 (viii) of the Order is not applicable.

(ix) In our opinion and according to the information and explanations gives to us,

the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

the Company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

the company had obtained term loan and the term loan were applied for the purpose for which the loans were obtained.

the Company did not raise any funds during the year and accordingly, reporting under clause 3(ix)(d) of the Order is not applicable.

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

the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures.

(x) In our opinion and according to the information and explanations gives to us,

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

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, reporting under clause 3 (x) (b) of the Order is not applicable.

(xi) In our opinion and according to the information and explanations gives to us,

no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, reporting under clause 3 (xi) (a) and (b) of the Order are not applicable.

no whistle-blower complaints, have been received by the Company during the year.

(xii) The Company is not a Nidhi Company and accordingly, reporting under clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.

(xiv) In our opinion and according to the information and explanations given to us,

the Company has an internal audit system, commensurate with the size and nature of its business.

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

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, reporting under clause 3 (xv) of the Order is not applicable.

(xvi) In our opinion and according to the information and explanations given to us,

the Company is required to be registered under section 45-IA of the Reserve Bank of India Act 1934 and it has obtained the registration.

the Company has not conducted any non-banking financial activities with a valid Certificate of Registration (CoR) from the RBI as per RBI Act. The Company has not conducted any housing finance activities and is not required to obtain CoR for such activities from the RBI.

the Company is not a Core Investment Company (CIC) and accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable.

the Company is not a Core Investment Company (CIC) and it does not have any other companies in the Group. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable.

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

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3 (xviii) of the Order is not applicable.

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

(xx) According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility spending were not applicable to the Company during the period covered by our audit. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order are not applicable.

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

For RAGHUNATHAN & ANANTHARAMAN  
CHARTERED ACCOUNTANTS  
FRN:003348S  
SD/-  
S. RAGHUNATHAN  
PARTNER  
M.No.: 019485

Date: 03-09-2024  
Place: Chennai

### [400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

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

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,84,40,100	1,84,40,100	
Reserves and surplus	30,46,77,896	30,35,59,431	
Total shareholders' funds	32,31,17,996	32,19,99,531	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Short-term borrowings	40,62,39,195	33,99,10,389	
Trade payables	1,01,22,132	54,25,948	
Short-term provisions	12,14,946	19,33,627	
Total current liabilities	41,75,76,273	34,72,69,964	
Total equity and liabilities	74,06,94,269	66,92,69,495	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,26,17,667	3,62,07,551	5,01,74,563
Intangible assets	0	0	
Total fixed assets	3,26,17,667	3,62,07,551	
Non-current investments	0	0	
Long-term loans and advances	0	0	
Total non-current assets	3,26,17,667	3,62,07,551	
Current assets [Abstract]			
Current investments	0	0	
Inventories	4,76,98,977	2,30,23,748	
Trade receivables	49,87,66,105	54,47,52,280	
Cash and bank balances	3,17,88,422	2,70,02,451	
Short-term loans and advances	12,98,23,098	3,82,83,465	
Total current assets	70,80,76,602	63,30,61,944	
Total assets	74,06,94,269	66,92,69,495	

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

..(1)

Unless otherwise specified, all monetary values are in 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	NATARAJAN	LAKSHMANAN SIVAKUMAR
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	01089846	03157170
Date of signing of financial statements by director	03/09/2024	03/09/2024

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
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	14,34,120	37,23,652	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	3,03,05,993	2,55,68,946	
Adjustments for depreciation and amortisation expense	23,64,314	17,88,873	
Other adjustments for non-cash items	0	9,93,759	
Total adjustments to profit (loss)	3,26,70,307	2,83,51,578	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-2,46,75,229	4,90,79,210	
Adjustments for decrease (increase) in trade receivables	4,59,86,175	-5,52,08,659	
Adjustments for decrease (increase) in other current assets	-9,15,39,633	2,74,14,462	
Adjustments for increase (decrease) in other current liabilities	6,99,90,803	-2,35,72,852	
Total adjustments for working capital	-2,37,884	-22,87,839	
Total adjustments for reconcile profit (loss)	3,24,32,423	2,60,63,739	
Net cash flows from (used in) operations	3,38,66,543	2,97,87,391	
Interest paid	-3,03,05,993	2,55,68,946	
Income taxes paid (refund)	-149	0	
Net cash flows from (used in) operating activities before extraordinary items	6,41,72,685	42,18,445	
Net cash flows from (used in) operating activities	6,41,72,685	42,18,445	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	16,01,570	41,79,532	
Purchase of tangible assets	3,76,000	10,85,152	
Net cash flows from (used in) investing activities before extraordinary items	12,25,570	30,94,380	
Net cash flows from (used in) investing activities	12,25,570	30,94,380	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing debentures notes bonds etc	0	20,00,000	
Net cash flows from (used in) financing activities before extraordinary items	0	20,00,000	
Net cash flows from (used in) financing activities	0	20,00,000	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,53,98,255	93,12,825	
Net increase (decrease) in cash and cash equivalents	6,53,98,255	93,12,825	
Cash and cash equivalents cash flow statement at end of period	3,17,88,422	2,70,02,451	1,76,89,626

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]				
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	BRINDHA NATARAJAN	BRINDHA NATARAJAN	N VISWANATHAN	N VISWANATHAN
PAN of shareholder	ADTPB0593K	ADTPB0593K	ABLPV7878D	ABLPV7878D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 0	[shares] 15,000	[shares] 0	[shares] 1,42,685
Percentage of shareholding in company	8.13%	8.13%	77.37%	77.37%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		
	Shareholder 3 [Member]		Shareholder 4 [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	SV Enterprises (HK) Limited	NATARAJAN	SV Enterprises (HK) Limited
PAN of shareholder		ABOPN3658E	
Country of incorporation or residence of shareholder	HONG KONG	INDIA	HONG KONG
Number of shares held in company	[shares] 0	[shares] 78	[shares] 26,638
Percentage of shareholding in company	14.46%	0.04%	14.46%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,00,000	[shares] 2,00,000		[shares] 2,00,000
Value of shares authorised	2,00,00,000	2,00,00,000		2,00,00,000
Number of shares issued	[shares] 1,84,401	[shares] 1,84,401		[shares] 1,84,401
Value of shares issued	1,84,40,100	1,84,40,100		1,84,40,100
Number of shares subscribed and fully paid	[shares] 1,84,401	[shares] 1,84,401		[shares] 1,84,401
Value of shares subscribed and fully paid	1,84,40,100	1,84,40,100		1,84,40,100
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,84,401	[shares] 1,84,401		[shares] 1,84,401
Total value of shares subscribed	1,84,40,100	1,84,40,100		1,84,40,100
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,84,401	[shares] 1,84,401		[shares] 1,84,401
Value of shares called	1,84,40,100	1,84,40,100		1,84,40,100
Value of shares paid-up	1,84,40,100	1,84,40,100		1,84,40,100
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,84,401	[shares] 1,84,401	[shares] 1,84,401	[shares] 1,84,401
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	1,84,40,100	1,84,40,100		1,84,40,100
Rights preferences and restrictions attaching to class of share capital				
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
--	---	---	---

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 2,00,000		[shares] 2,00,000	[shares] 2,00,000
Value of shares authorised	2,00,00,000		2,00,00,000	2,00,00,000
Number of shares issued	[shares] 1,84,401		[shares] 1,84,401	[shares] 1,84,401
Value of shares issued	1,84,40,100		1,84,40,100	1,84,40,100
Number of shares subscribed and fully paid	[shares] 1,84,401		[shares] 1,84,401	[shares] 1,84,401
Value of shares subscribed and fully paid	1,84,40,100		1,84,40,100	1,84,40,100
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,84,401		[shares] 1,84,401	[shares] 1,84,401
Total value of shares subscribed	1,84,40,100		1,84,40,100	1,84,40,100
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,84,401		[shares] 1,84,401	[shares] 1,84,401
Value of shares called	1,84,40,100		1,84,40,100	1,84,40,100
Value of shares paid-up	1,84,40,100		1,84,40,100	1,84,40,100
Par value per share			[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called			[INR/shares] 100	[INR/shares] 100
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,84,401	[shares] 1,84,401	[shares] 1,84,401	[shares] 1,84,401
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,84,40,100	1,84,40,100	1,84,40,100	1,84,40,100
Rights preferences and restrictions attaching to class of share capital			0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

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

**Disclosure of classes of share capital [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,84,401
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,84,40,100

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

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

..(1)

Unless otherwise specified, all monetary values are in 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	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	11,18,614	27,92,739		0
Other additions to reserves	-149	20,00,000		0
Total additions to reserves	11,18,465	47,92,739		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	80,90,000		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	80,90,000		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	11,18,465	-32,97,261		0
Reserves at end of period	30,46,77,896	30,35,59,431	30,68,56,692	27,61,19,900

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Securities premium account [Member]		Revaluation reserve [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	20,00,000		0	0
Total additions to reserves	20,00,000		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	80,90,000
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	80,90,000
Appropriation towards bonus shares	0		0	0
Total changes in reserves	20,00,000		0	-80,90,000
Reserves at end of period	27,61,19,900	27,41,19,900	94,92,306	94,92,306

## Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Revaluation reserve [Member]	Revaluation reserve fixed assets [Member]			
		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]					
Statement of changes in reserves [LineItems]					
Changes in reserves [Abstract]					
Additions to reserves [Abstract]					
Profit (loss) for period			0	0	
Other additions to reserves			0	0	
Total additions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Other appropriations			0	80,90,000	
Transfer to general reserve			0	0	
Total appropriations for dividend, dividend tax and general reserve			0	80,90,000	
Appropriation towards bonus shares			0	0	
Total changes in reserves			0	-80,90,000	
Reserves at end of period	1,75,82,306		94,92,306	94,92,306	1,75,82,306

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

..(4)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other reserves [Member]			General reserve [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	11,18,614	27,92,739		11,18,614
Other additions to reserves	-149	0		-149
Total additions to reserves	11,18,465	27,92,739		11,18,465
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	11,18,465	27,92,739		11,18,465
Reserves at end of period	1,90,65,690	1,79,47,225	1,51,54,486	1,90,65,690

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

..(5)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	General reserve [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	27,92,739	
Other additions to reserves	0	
Total additions to reserves	27,92,739	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	27,92,739	
Reserves at end of period	1,79,47,225	1,51,54,486

**[200300] Notes - Borrowings****Details of bonds or debentures [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	DEBENTURE	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	0.00%
Particulars of redemption or conversion	FULLY CONVERTIBLE debentureDEBENTURES	FULLY CONVERTIBLE debentureDEBENTURES
Nominal value per bond or debenture	0	0
Number of bonds or debentures	0	0

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Debentures [Member]		Fully convertible debentures others [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Particulars of any redeemed bonds/debentures which company has power to reissue			NA	NA
Terms of repayment of term loans and other loans			on Demand	on Demand
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Other loans and advances [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	40,62,39,195	33,99,10,389	40,62,39,195	33,99,10,389
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	40,62,39,195	33,99,10,389
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,76,000	10,85,152		3,76,000	10,85,152	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-23,64,314	-17,88,873				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	16,01,570	1,32,63,291		16,01,570	1,32,63,291	
Total disposals tangible assets	16,01,570	1,32,63,291		16,01,570	1,32,63,291	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-35,89,884	-1,39,67,012		-12,25,570	-1,21,78,139	
Tangible assets at end of period	3,26,17,667	3,62,07,551	5,01,74,563	5,99,62,763	6,11,88,333	7,33,66,472

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Land [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	23,64,314	17,88,873		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		16,01,570	1,32,63,291	
Total disposals tangible assets	0	0		16,01,570	1,32,63,291	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	23,64,314	17,88,873		-16,01,570	-1,32,63,291	
Tangible assets at end of period	2,73,45,096	2,49,80,782	2,31,91,909	1,19,38,949	1,35,40,519	2,68,03,810

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	16,01,570	1,32,63,291		0	0	
Total disposals tangible assets	16,01,570	1,32,63,291		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-16,01,570	-1,32,63,291		0	0	
Tangible assets at end of period	1,19,38,949	1,35,40,519	2,68,03,810	0	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5,27,826	-3,95,869				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-5,27,826	-3,95,869		0	0	
Tangible assets at end of period	1,04,52,705	1,09,80,531	1,13,76,400	1,58,34,776	1,58,34,776	1,58,34,776

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Buildings [Member]			Factory building [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5,27,826	3,95,869		-5,27,826	-3,95,869	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5,27,826	3,95,869		-5,27,826	-3,95,869	
Tangible assets at end of period	53,82,071	48,54,245	44,58,376	1,04,52,705	1,09,80,531	1,13,76,400

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				5,27,826	3,95,869	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		5,27,826	3,95,869	
Tangible assets at end of period	1,58,34,776	1,58,34,776	1,58,34,776	53,82,071	48,54,245	44,58,376

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,76,000	10,85,152		3,76,000	10,85,152	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-17,90,433	-13,46,949				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-14,14,433	-2,61,797		3,76,000	10,85,152	
Tangible assets at end of period	1,01,53,269	1,15,67,702	1,18,29,499	2,64,83,609	2,61,07,609	2,50,22,457

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			Factory equipments [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				3,76,000	10,69,901	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	17,90,433	13,46,949		-17,05,472	-12,62,727	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	17,90,433	13,46,949		-13,29,472	-1,92,826	
Tangible assets at end of period	1,63,30,340	1,45,39,907	1,31,92,958	96,96,076	1,10,25,548	1,12,18,374

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,76,000	10,69,901				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				17,05,472	12,62,727	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3,76,000	10,69,901		17,05,472	12,62,727	
Tangible assets at end of period	2,56,33,999	2,52,57,999	2,41,88,098	1,59,37,923	1,42,32,451	1,29,69,724

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	15,251		0	15,251	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-84,961	-84,222				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-84,961	-68,971		0	15,251	
Tangible assets at end of period	4,57,193	5,42,154	6,11,125	8,49,610	8,49,610	8,34,359

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	84,961	84,222		-10,074	-10,074	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	84,961	84,222		-10,074	-10,074	
Tangible assets at end of period	3,92,417	3,07,456	2,23,234	5,978	16,052	26,126

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in 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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				10,074	10,074	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		10,074	10,074	
Tangible assets at end of period	1,00,740	1,00,740	1,00,740	94,762	84,688	74,614

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-9,540	-9,540				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-9,540	-9,540		0	0	
Tangible assets at end of period	28,206	37,746	47,286	51,56,544	51,56,544	51,56,544

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	9,540	9,540		-9,540	-9,540	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	9,540	9,540		-9,540	-9,540	
Tangible assets at end of period	51,28,338	51,18,798	51,09,258	28,206	37,746	47,286

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				9,540	9,540	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		9,540	9,540	
Tangible assets at end of period	51,56,544	51,56,544	51,56,544	51,28,338	51,18,798	51,09,258

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-26,441	-26,441				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-26,441	-26,441		0	0	
Tangible assets at end of period	38,560	65,001	91,442	1,32,204	1,32,204	1,32,204

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	26,441	26,441		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	26,441	26,441		0	0	
Tangible assets at end of period	93,644	67,203	40,762	0	0	0

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	3,15,941	3,15,941	3,15,941	3,15,941	3,15,941	3,15,941

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			NA	NA		
Useful lives or depreciation rates tangible assets			0	0		

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM			SLM	SLM
Useful lives or depreciation rates tangible assets	30	30			15	15

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM			SLM	SLM
Useful lives or depreciation rates tangible assets	10	10			8	8

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	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	SLM	SLM
Useful lives or depreciation rates tangible assets	6	6

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[200400] Notes - Non-current investments**

Unless otherwise specified, all monetary values are in 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	0	0
Aggregate provision for diminution in value of non-current investments	0	0

**[200500] Notes - Current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of 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 INR

Classification based on time period [Axis]	Short-term [Member]	
	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]		
Provision for corporate tax [Abstract]		
Provision for other tax	11,44,946	18,88,627
Total provision for corporate tax	11,44,946	18,88,627
CSR expenditure provision	0	0
Other provisions	70,000	45,000
Total provisions	12,14,946	19,33,627

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	12,98,23,098	3,82,83,465
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	12,98,23,098	3,82,83,465
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	49,87,66,105	54,47,52,280	49,87,66,105	54,47,52,280
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	49,87,66,105	54,47,52,280	49,87,66,105	54,47,52,280
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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	4,76,98,977	2,30,23,748	1,75,68,537	1,38,78,215
Mode of valuation			0	0

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in 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	0	0	3,01,30,440	91,45,533
Mode of valuation	0	0	ACTUAL	ACTUAL

**Classification of inventories [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [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	0	0
Mode of valuation	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	OTHER PROVISION	OTHER PROVISION
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	2,66,52,931	2,64,17,300
Other balances with banks	13,266	5,15,231
Total balance with banks	2,66,66,197	2,69,32,531
Cash on hand	1,89,735	69,920
Others	49,32,490	0
Total cash and cash equivalents	3,17,88,422	2,70,02,451
Total cash and bank balances	3,17,88,422	2,70,02,451
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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1		No
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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

## Textual information (7)

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

In the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

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

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

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

The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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

## Textual information (8)

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

In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date.

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

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

The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

### [201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Particulars of Employees T h e r e are no employees falling under Section 134 of Companies Act, 2013	Particulars of Employees T h e r e are no employees falling under Section 134 of Companies Act, 2013

**[201600] Notes - Related party**

Unless otherwise specified, all monetary values are in INR

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

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
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 INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	11,18,614	27,92,739
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	11,18,614	27,92,739

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	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 INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	3,17,88,422	2,70,02,451	1,76,89,626
Total cash and cash equivalents	3,17,88,422	2,70,02,451	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	-149	0	
Total income taxes paid (refund)	-149	0	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
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	127,38,41,516	215,66,54,566
Revenue from sale of services	0	0
Total revenue from operations other than finance company	127,38,41,516	215,66,54,566
Total revenue from operations	127,38,41,516	215,66,54,566
Other income	16,40,721	6,33,445
Total revenue	127,54,82,237	215,72,88,011
Expenses [Abstract]		
Cost of materials consumed	122,47,70,535	210,81,93,160
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	50,68,184	79,25,548
Finance costs	3,03,05,993	2,55,68,946
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	23,64,314	17,88,873
Total depreciation, depletion and amortisation expense	23,64,314	17,88,873
CSR expenditure	0	0
Other expenses	1,15,39,091	1,00,87,832
Total expenses	127,40,48,117	215,35,64,359
Total profit before prior period items, exceptional items, extraordinary items and tax	14,34,120	37,23,652
Total profit before extraordinary items and tax	14,34,120	37,23,652
Total profit before tax	14,34,120	37,23,652
Tax expense [Abstract]		
Current tax	3,15,506	9,30,913
Total tax expense	3,15,506	9,30,913
Total profit (loss) for period from continuing operations	11,18,614	27,92,739
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	11,18,614	27,92,739
Profit (loss) of minority interest	0	0
Total profit (loss) for period	11,18,614	27,92,739
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 6.07	[INR/shares] 15.14
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	127,38,41,516	215,66,54,566
Total revenue from sale of products	127,38,41,516	215,66,54,566
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	16,40,721	6,33,445
Total other non-operating income	16,40,721	6,33,445
Total other income	16,40,721	6,33,445
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	3,03,05,993	2,55,68,946
Total interest expense short-term loans	3,03,05,993	2,55,68,946
Total interest expense	3,03,05,993	2,55,68,946
Total finance costs	3,03,05,993	2,55,68,946
Employee benefit expense [Abstract]		
Salaries and wages	49,17,889	75,54,220
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Staff welfare expense	1,50,295	3,71,328
Total employee benefit expense	50,68,184	79,25,548
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	29,29,979	30,04,623
Rent	0	0
Repairs to building	0	0
Repairs to machinery	14,20,951	3,80,822
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	46,194	41,289
Printing stationery	30,033	90,415
Travelling conveyance	3,25,172	2,58,410
Legal professional charges	54,162	87,500
Training recruitment expenses	0	1,12,870
Vehicle running expenses	1,82,212	4,01,285
Directors sitting fees	0	0
Registration filing fees	1,25,810	66,328
Bank charges	26,25,429	24,14,603
Commission paid sole selling agents	19,000	3,04,541
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		

Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	25,000	30,000
Total payments to auditor	25,000	30,000
Miscellaneous expenses	37,55,149	28,95,146
Total other expenses	1,15,39,091	1,00,87,832
Current tax [Abstract]		
Current tax pertaining to current year	3,15,506	9,30,913
Total current tax	3,15,506	9,30,913

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	127,38,41,516	215,66,54,566
Total domestic turnover goods, gross	127,38,41,516	215,66,54,566
Total revenue from sale of products	127,38,41,516	215,66,54,566
Total revenue from sale of services	0	0
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 INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	ATTACHED	ATTACHED

**[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 INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of 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	NATARAJAN	ANANTHAN KRISHNIYANAIDU	LAKSHMANAN SIVAKUMAR
Director identification number of key managerial personnel or director	01089846	02795545	03157170
Date of birth of key managerial personnel or director	14/11/1946	01/06/1959	20/02/1965
Designation of key managerial personnel or director	Independent Director	Independent Director	Independent Director
Qualification of key managerial personnel or director	CA	MBA	Graduate
Shares held by key managerial personnel or director	[shares] 78	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0