

ANANDA DAIRY LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U10801DL2004PLC127909	
Permanent account number of entity	AACCR8497F	
Address of registered office of company	41 - 42, , Pandav Nagar , New Delhi , DELHI , INDIA - 110008	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 884	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	30/06/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	H 112 ANANDA HOUSE ANANDA ROAD, SECTOR 63	
Name of city of place of maintenance of computer servers (storing accounting data)	NOIDA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	UTTAR PRADESH	
Pin code of place of maintenance of computer servers (storing accounting data)	201301	
Name of district of place of maintenance of computer servers (storing accounting data)	NOIDA	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
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)	0120-4768000	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9988
Description of product or service category	MANUFACTURING SERVICES ON PHYSICAL INPUTS OWNED BY OTHERS
Turnover of product or service category	1,63,035.03
Highest turnover contributing product or service (ITC 8 digit) code	99881500
Description of product or service	Milk and MilkProduction
Turnover of highest contributing product or service	1,63,035.03

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

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Radhey	Rahul
Middle name of director	Shyam	
Last name of director	Dixit	Dixit
Designation of director	Managing Director	Whole Time Director
Director identification number of director	00252030	07492523
Date of signing board report	21/09/2024	21/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Board has proposed Rs. 1641.35 lacs to be transferred to reserves for the Financial Year 2023-24.
Disclosures relating to amount recommended to be paid as dividend	With a view to conserve resources of the company, your directors do not recommend any dividend for the year ended March 31, 2024 under review.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	NA
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	The details of Loans, Guarantees and Investment covered under the provisions of Section 186 of the Companies Act, 2013, if any, are given in the notes to financial statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (8) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	21/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The extract of Annual Return of the company can be accessed through the mentioned web link - www.ananda.in .
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Board report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	No change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any Subsidiary, Joint Venture or Associate Company.

Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Not Applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (15) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As per Attached Board report
Number of meetings of board	[pure] 10

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report to Shareholders

Dear Members,

Your Directors are pleased to present the 20th Annual Report on the along with the Audited Financial Statements of the Company for the Financial Year ended 31 March 2024.

FINANCIAL SUMMARY / HIGHLIGHTS OF THE COMPANY

Your Company's financial performance during the Financial Year 2023-24, as compared to that of the previous Financial Year 2022-23 is summarized below:

(Rs. in lacs)

Particulars	2023-24	2022-23
Net Sales	163035.03	160890.86
Other Income	363.30	574.92
Total	163398.33	161465.78
Operating Expenses	158242.96	1,56,144.77
PBDIT	5,155.37	5,321.01
Depreciation	1007.97	1,059.84
PBIT	4,147.40	4,261.18
Interest (net)	2091.01	2359.67
PBT	2,056.39	1,901.51
Provision for Taxation	415.03	780.28
Net Profit After Tax	1,641.36	1,121.23

A) COMPANY'S PERFORMANCE

Company's Current Operation

For the Financial Year 2023-24, the Company has successfully achieved a turnover of Rs. 163398.33 lakhs as compared to Rs. 161465.78 lakhs in the previous year.

© INDUSTRY SCENARIO

INDIAN DAIRY INDUSTRY India remained the largest producer and consumer for dairy products.

The dairy industry in India size reached INR 16,792.1 Billion in 2023. Looking forward, IMARC Group expects the market to reach INR 49,953.5 Billion by 2032, exhibiting a growth rate (CAGR) of 13% during 2024-2032. The industry is experiencing robust growth, propelled by technological innovation, enhanced retail and e-commerce platforms, and improved cold chain infrastructure, meeting rising consumer demand

with a diversified and quality-focused product range.

The estimated size of Indian dairy market was about ₹13 lakh crore in 2021 and is expected to reach about ₹31 lakh crore by 2027. India ranks as both the top producer and consumer of dairy products, globally.

(D) HUMAN RESOURCE MANAGEMENT/ INDUSTRIAL RELATIONS

Employees are considered as key stakeholders in the progress of organisation and various initiatives are being taken to upgrade their skills through internal and external training. Job rotation opportunities are encouraging people to take on new roles and maximize their learning and work experience. "Reward and Recognition" schemes have been introduced to develop a competitive and performance-oriented work culture. Automation of HR functions helps in building speed, accuracy and improve employee experience. In order to encourage leadership and problem-solving qualities among workmen, your Company has established cross Functional Team projects.

Your Company provides various Communication platforms with Senior Leadership to ensure open and transparent feedback from employees. Industrial Relations remained cordial throughout the year under review.

New Products Launched During the year

- UHT Milk
- UHT Lassi
- ESL Milk
- Frozen Matar Paneer
- Frozen Soya Chap
- Frozen Sweet Corn
- Tofu (Soya Paneer)

New Territory Explored

- Maharashtra (Pune and Mumbai), Goa
- Chattisgarh, Madhya Pradesh
- West Bengal (Kolkata, Howrah and Siliguri), Sikkim
- Assam (Guwahati and New Bogai Gaon)
- Tripura, Gujarat

EXPORT MARKET

Ananda Dairy Ltd. continues to enjoy a strong presence and brand recall of Ananda across several geographies through its exports to UAE, Singapore, Australia, Kathmandu. Mauritius, Qatar, U.S, Thailand, Nepal, Bhutan etc.

DIVIDEND

With a view to conserve resources of the company, your directors do not recommend any dividend for the year ended March 31, 2024 under review.

RESERVES

The Board has proposed Rs. 1641.35 lacs to be transferred to reserves for the Financial Year 2023-24.

SHARE CAPITAL

During the year under review 2023-24, the Authorised share capital of the company is Rs.10,00,00,000/-(Rupees Ten Crores only) divided into 100,00,000 equity shares of Rs.10 each.

During the financial year under review the company has not issued any shares with differential voting rights nor granted stock option, nor Sweat Equity.

FINANCE AND ACCOUNTS

Your Company prepares its Financial Statements in compliance with the requirements of Companies Act, 2013. The estimates and judgements relating to the Financial Statements are made on a prudent basis so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs. The Auditors Report to the shareholders does not contain any qualification in the financial statements for the year under report.

DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

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 & KEY MANAGERIAL PERSONNEL (KMP) AND CHANGES THEREIN

As on 31st March, 2024, the Board of Directors of your Company comprised of the following Directors:

1. Mr. Radhey Shyam Dixit
2. Mrs. Sunita Dixit
3. Mr. Rahul Dixit
4. Mr. KML Pathak
5. Mr. Tarun Shridhar
6. Mr. Jogesh Kumar Mishra
7. Ms. Himani Mittal (Company Secretary)

There has been no change in Composition of Directors during the year.

DECLARATION FROM INDEPENDENT DIRECTORS

The Company has received necessary declaration from each Independent Director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013

MEETINGS OF BOARD OF DIRECTORS

10 Board Meetings were held during the Financial Year ended March 31, 2024 i.e. (05-05-2023, 02-06-2023,27-06-2023,28-08-2023,12-09-2023,11-10-2023,27-11-2023,03-01-2024,26-02-2024,11-03-2024. The maximum gap between any

two Board Meetings was less than one Hundred and Twenty 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 during the F.Y. 2023-24
1. Mr. Radhey Shyam Dixit	10/10
2. Ms. Sunita Dixit	10/10
3. Mr. Rahul Dixit	10/10
4. Mr. KML Pathak	02/10
5. Mr. Tarun Shridhar	02/10
6. Mr. Jogesh Kumar Mishra	10/10

MEETING OF THE INDEPENDENT DIRECTORS

During FY 2023-24, one meeting of Independent Directors was held without the presence of the Executive Directors or Management Personnel on February 27, 2024. At such meeting, the Independent Directors have discussed, among other matters, the challenges faced by the Company, growth strategies, flow of information to the Board, strategy, leadership strengths, compliance, governance, HR related matters and performance of Executive Directors.

COMMITTEES OF THE BOARD

(a) AUDIT COMMITTEE

The Committee deals with accounting matters, financial reporting and internal controls. The powers, roles delegation, responsibilities and terms of reference of the Audit Committee are prescribed under section 177 of the Companies Act, 2013.

During the Financial year 2023-24 the Audit Committee comprises three Directors. Two Directors are Independent and remaining is Executive Director. All Directors have sound Knowledge of Finance and accounting. The Company Secretary acts as Secretary to the Audit Committee.

During the Financial year ended 31st March, 2024 the Audit Committee met on The necessary 2nd June, 2023 and 27th June, 2023 quorum was present for all the meetings.

S. No	Name of the Member	Category	Number of meetings during the year 2023-24	
Held	Attended			
1.	Mr. K.M.L Pathak	Independent Director	2	2
2.	Mr. Tarun Shridhar	Independent Director	2	2
3.	Mr. R.S. Dixit	Executive Director	2	2

(b) Nomination & Remuneration Committee

The Nomination and Remuneration Committee deals with the formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

The Board on the recommendation of the Nomination & Remuneration Committee has already framed a policy on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, Independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013. The policy is available on the website of the Company www.ananda.in.

During the Financial year 2023-24 the Committee comprises four Directors. All Directors are Non- Executive consisting more than half Independent Director. The Company Secretary acts as Secretary to the Committee

S. No	Name of the Member	Category	Number of meetings during the year 2023-24	
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Held	Attended			
1.	Mr. K.M.L Pathak	Independent Director	1	1
2.	Mr. Tarun Shridhar	Independent Director	1	1
	Mrs. Sunita Dixit	Non-Executive Director	1	1
3.	Mr. Jogesh Kumar Mishra	Non-Executive Director	1	1

AUDITORS & THEIR REPORTS

a) Statutory Auditors

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as “The Act”), the Company at its 18th Annual General Meeting (“AGM”) held on 30th September, 2022 approved the appointment of M/s. Prem Shanker & Company, Chartered Accountants (FRN:021824N) as Statutory Auditor for a period of 5 years commencing from the conclusion of 18th till the conclusion of the 23rd AGM.

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 call for any further comment.

b) Cost Auditor

In accordance with the provisions of Section 148(1) of the Act, the Company has maintained cost accounts and records.

The Cost Audit for the financial year ended 31st March 2024 was conducted by M/s H. Tara & Co., Cost Accountants, Delhi and the Cost Audit Report was duly filed with the Ministry of Corporate Affairs, Government of India.

c) Secretarial Auditor

The Board of Directors had appointed M/s. Surendra Barnwal & Associates., Company Secretary in Practice, as Secretarial Auditor to carry out Secretarial Audit of the Company for the financial year 2023-24.

The Report given by him for the said financial year in the prescribed format, pursuant to the provisions of Section 204 of the Act, is annexed to this Report as Annexure-1 and forms part of it.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

LOANS AND INVESTMENT

The details of Loans, Guarantees and Investment covered under the provisions of Section 186 of the Companies Act, 2013, if any, are given in the notes to financial statements.

ANNUAL RETURN

The extract of Annual Return of the company can be accessed through the mentioned web link - www.ananda.in.

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

The information pertaining to conservation of energy and technology absorption, as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure and is attached to this report in Annexure-2.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year ended March 31, 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.

Further, 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.

However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note No.33 to the Balance Sheet as on 31st March 2024.

RISK MANAGEMENT POLICY

The management of the Company has duly adopted the Risk Management Policy as per the requirement of the Companies Act, 2013. Further, they had taken adequate care in its implementation by identifying various element of risk which may cause serious threat to the existence of the Company. The Company has a risk based internal audit program being conducted by Mr. Shashi Tiwari, internal auditor.

DEPOSITS

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

However, the Company has taken loan from directors after obtaining declaration as required under the provisions of Companies Act, 2023 during the year. Amount received from Directors are mentioned in the Notes to Accounts.

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)

The Company had constituted a CSR Committee to decide upon and implement the CSR Policy of the Company.

As per the provision of Section 135 the Company was required to spend INR.32.23 lacs/- during the F.Y. 2023-24 and the same has spent on the areas mentioned under Schedule VII of Companies Act 2013.

The Brief Outline of CSR Policy and initiatives undertaken during the year has been annexed as 'Annexure – III' to the Directors' Report.

ANNUAL EVALUATION OF DIRECTORS, ITS COMMITTEES AND BOARD

The formal annual evaluation of the performance of the board and that of its committees has been carried out through a structured evaluation process covering various aspects of the board's functioning such as the Board structure & composition, effectiveness of the Board process, information flow & functioning, quality of relationship between the board and the Management, establishment, and delineation of the responsibilities to Committees etc.

The performance of Individual Directors was evaluated on parameters such as professional conduct, performance of duties, role and functions, contribution to the Board / Committee etc. by self – evaluation process. The directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committee with the company.

SECRETARIAL STANDARD

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

VIGIL MECHANISM

Pursuant to the provisions of section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and it powers) Rules, 2014, the Company has adopted Whistle Blower Policy/Vigil Mechanism for directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Code of Conduct. It also provides for adequate safeguards against victimization of directors /employees who avail of the Mechanism.

The Company affirms denied access to the Audit Committee. To ensure proper functioning of vigil mechanism the Audit Committee of the Company on quarterly basis take note of the same.

STAFF AND INDUSTRIAL RELATIONS

The relations with the employees of the Company during the year remained cordial. The Company has been able to build a relationship of mutual trust with its employees, which has helped in implementing the policies of the Company.

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

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

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

FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.
DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE.
As on the date of the Report no application is pending against the Company under Insolvency and Bankruptcy Code, 2016 and the Company did not file any application under IBC during the F.Y. 2023-24.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review there has been no one-time settlement of loans taken from Banks and Financial Institution.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with section 134(5) of the Companies Act, 2013 the Board of Directors of the company states that:

- a) 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.
- b) 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.
- c) 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
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) 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.
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

The Board is grateful to the Banks, consumers, trade partners and employees who have been extending their co-operation and patronage to the Company. The Board also appreciates the support and cooperation extended by the Auditors.

For and on behalf of the Board
Ananda Dairy Limited

Date: 21.09.2024
Place: New Delhi

Radhey Shyam Dixit
Managing Director
DIN: 00252030

Rahul Dixit
Whole Time Director
DIN: 07492523

Annexure- 1

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2024
[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
ANANDA DAIRY LIMITED
Registered Office: 41-42, Pandav Nagar, Delhi -110008

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s.

Ananda Dairy Limited (CIN-U10801DL2004PLC127909) (hereinafter called the “Company”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules madethereunder;
(Not applicable to Company during Audit Period)
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(Not applicable to Company during Audit Period)
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings. (Not applicable to Company during Audit Period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’): —

- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Being the Unlisted Company, not applicable to Company during Audit Period)
- (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; N/A
- (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; N/A
- (d) The Securities and Exchange Board of India (Share Based Employee Benefits and sweet Equity) Regulation, 2021; N/A
- (e) The Securities and Exchange Board of India (Issue and Listing of non-convertible Securities) Regulations, 2021; N/A
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; N/A
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; N/A and
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. N/A

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

- Indian Stamp Act, 1899
- Consumer Protection Act, 1986
- The Electricity Act, 2003

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

- Laws relating to Employees, Contract Labour, Child Labour, Wages, Gratuity, Provident Fund, Bonus, Compensation, Employees State Insurance etc.
- Direct and Indirect Tax Laws
- Environment Protection Laws
- Law relating to prevention and control of Pollution
- Law relating to Trade Marks, copyright, Design etc.
- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

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

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India
- (ii) The Listing Agreements entered into by the Company with Stock Exchanges. N/A

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mention as above subject to the following observation.

- The Company has duly dematerialized its shares as per notification issued by Ministry of Corporate Affairs (MCA) dated 10th September 2018 and the Company has obtained ISIN Number with NSDL.

I further report that

The Board of Directors of the Company is duly constituted. There are no changes in the composition of the Board of Directors during the period under review.

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

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

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

I further report that compliance of applicable financial laws including Direct & Indirect Tax Laws by the company has not been reviewed in this Audit since the same has been subject to review by statutory Auditors and other designated professionals.

I further report that based on the information received & records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were following specific events/actions having a major bearing on Company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.:

1. The Company is carrying the exposure of Related Parties transactions under section 188 subject to consent of the Board as under of the Act:

Party Name	Nature of Transaction
Libra Crafts Private Limited)	Rent Payments/Advances/Other Expenses
Dairy India Private Limited	Reimbursement of Payments/ Purchases/Sale/ProcessingCharges/Other Expenses/ Royalty Income
MDS Infraprojects Private Limited	Other Expenses/ Advances
Killa Financial Services Private Limited	Other Expenses / Advances
Ananda Industries Private Limited (formerly Gopaljee Agro Products Private Limited)	Sale and purchase of Goods
Radhey Shyam Dixit (HUF)	Advances

2. The Company altered its Memorandum of Association by insertion of new object in sub clause (6), (7) and (8) of clause III (A) of the Company in respect all compliance made under the provision section 13 (1) read with section (9) of the Companies Act, 2013.

I further report that based on the information received & records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Surendra Barnwal & Associates
(Company Secretaries)

Surendra Prasad Barnwal
(Proprietor)
C. P. No.: 8036, M. No. F7979
UDIN-F007979F001279141

Place: New Delhi
Date: 21.09.2024

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

'ANNEXURE A'

To,
The Members,
ANANDA DAIRY LIMITED
(Formerly known as ANANDA DAIRY INTERNATIONAL LIMITED)
Registered Office: 41-42, Pandav Nagar, Delhi -110008

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

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Surendra Barnwal & Associates
(Company Secretaries)

Surendra Prasad Barnwal
(Proprietor)
C. P. No.: 8036, M. No. F7979
UDIN – F007979F001279141

Place: New Delhi
Date: 21.09.2024

Annexure-2

Conservation of Energy, Technology Absorption and Foreign Exchange Earning & Outgo [Section 134(3)(m) of the Companies Act, 2013 Read with Rule 8 (3) of the Companies (Accounts) Rules, 2014]

A. CONSERVATION OF ENERGY

1. Power and Fuel Consumption

1. Electricity	Current Year	Current Year
(a) Purchased	23-24	22-23
Unit	9027857	8909125
Rate/Unit	7.67	7.68
Total Amount	69243652	68404629.1
(b) Own Generation		
(i) Through Diesel Generator Unit Units per Ltr. of Diesel Oil Cost/Unit	72040	80755
(ii) Through Steam Turbine/Generator Units Units per Ltr. of Fuel oil/Gas Cost/Unit	24.20 1743368	24.20 1954271
2. Husk and Upla (Both) (Specify Quality and where used)	5940836	
Qty. (Tonnes)	5.22	6951538
Total Cost	38484634	3.82
Avg. Rate		26554875
3. Furnace Oil		
Qty. (K. Ltrs.)	N/A	N/A
Total Amount		
Avg. Rate		
4. Others internal generation (please give details)		
Qty.	N/A	N/A
Total Cost		
Rate/Unit		

B. STEPS TAKEN DURING THE YEAR FOR ENERGY CONSERVATION

During the financial year 2023-24 the following steps were under taken by the Company which resulted in saving in energy consumption.

- Installation of LPR System at IBT Tank.
- Automation in Dahi Incubation Room.
- Heat Recovery System for Hot Ammonia Gas System.
- Bio Fuel Use in Boiler – Peanut Shell, Cow Dung Cake.
- PNG Gas System to be Installed.

C. TECHNOLOGY ABSORPTION:

(A) Research and Development.

1. Specific areas in which R & D is carried out by the Company: R&D activities are being carried for improving the quality of the existing product. Apart from company is working on developing the new value added product which can provide the customer delight and also helps in fulfilling the nutrition requirement.
2. Benefits derived as a result of the above R &D: New products developed by the company helps to provide health benefits to its customer along with the proper nutrition as well as add to the turn over of the company. With new products penetration in the market increase and customer base also increases. Products are being developed to give the WOW effect to the consumer.
3. Future plan of action: Development of State of Art R& D capabilities at Pilkhuwa. - Company is developing the state of Art R&D facility at the Pilkhuwa unit where new products will be developed along with continuous improvement will be done in the existing products. New

products will be developed after market research as well as analysing the customer requirement. Team R&D scientist will be working on different aspect of the product that is nutrition, quality parameters, shelf life etc. in order to ensure better acceptability of the product in the market. R&D team is also working in development of the products which can help in reduction of the wastage.

4. Expenditure on R & D: Company has invested in purchase of the equipment for R&D like lab scale Homogenizer, weighing balance, oven etc. Further plans are there to invest for the purchase of the equipments.

1. Efforts in brief made towards technology absorption, adaptation & innovation: N.A

2. Benefits derived as a result of above efforts:

Improvement in Quality, productivity and efficiency. Capability Enhancement as more range of products will be added in the product list.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO

Following are the details of the foreign exchange earned and used during the Financial Year 2023-24.
(in Lacs)

Particulars	2023-24	2022-23
Foreign exchange earned	914.51	753.46
Foreign exchange used	6.03	2.00

[Annexure -3]

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. Brief outline on CSR Policy of the Company.

Ananda Dairy Limited (“the Company”) has framed a CSR Policy in compliance with the provisions of the Companies Act, 2013 and Rules made thereunder. The Company shall take up activities mentioned in its policy as and when fruitful opportunity exists.

The Board of Directors at its meeting approved the alteration and amendment of the CSR Policy pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Rule 5 of Companies (Corporate Social Responsibility Policy) Rules, 2014, (as amended) In line with the guidelines given under Schedule VII of the Companies Act, 2013, the CSR Committee has identified activities primarily in major areas Welfare of People associated with Food and Dairy Industry like:

1. Vision of uplifting the Standard of Living of Dairy farmers incorporating sustainable livelihood programs, inclusive of Dairy Development, Women Empowerment and Health Sanitization
2. Enhancing of incomes of milk producers by building their cattle capacity, free health check-ups etc.

The Company actively contributes to the social and economic development of the communities in which it operates. The Company’s Corporate Social Responsibility (“CSR”) policy encompasses formulation, implementation, monitoring, evaluation, documentation and reporting of CSR activities taken up by the Company. Through its social investments, the Company addresses various needs of communities residing in the vicinity of its facilities and plants by taking sustainable initiatives in the areas of health, education, animal welfare, infrastructure and community development, and response to natural calamities and pandemics.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Radhey Shyam dixit	Executive Director	2	2
2.	Mrs. Sunita Dixit	Non-Executive Director	2	2
3.	Mr. Rahul Dixit	Executive Director	2	2
4.	Mr. KML Pathak	Independent Director	2	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. www.ananda.in

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: Not Applicable

6. Average net profit of the company as per section 135(5): Rs. 16,11,31,615.33

(a) Two percent of average net profit of the company as per section 135(5) : Rs.32,22,,632.00

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.: N.A

(c) Amount required to be set off for the financial year, if any: N.A

(d) Total CSR obligation for the financial year (7a+7b-7c). Rs. 32,22,632.00

7. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
RS. 32.23lacs	NA	NA	NA	NA	NA

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State.	District.	Name	CSR Registration number.							
1.	Dairy Development Program		yes	U.P	3 years	Rs. 17.10 lacs	17.10 lacs	N.A	No	Ananda Foundation
2.	Dairy Development		Yes	UP/Rajasthan		Rs.9.50	Rs.9.50	NA	No	End Poverty
3.	Dairy Dev		Yes	U.P		Rs.6.13	Rs.6.13	NA	No	Training
Total										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
State.	District.	Name.	CSR registration number.				

1.
2.
3.
Total

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	N.A
(ii)	Total amount spent for the Financial Year	N.A
(iii)	Excess amount spent for the financial year [(ii)-(i)]	N.A
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	N.A
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	N.A

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
Name of the Fund	Amount (in Rs).	Date of transfer.			
1.	NA				
	Total				

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): N.A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
2								
3								

Total

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: N.A

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). NO

Director	Sd/-	Sd/- (Chairman CSR Committee).
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Textual information (2)

Description of state of companies affair

Company's Current Operation For the Financial Year 2023-24, the Company has successfully achieved a turnover of Rs. 163398.33 lakhs as compared to Rs. 161465.78 lakhs in the previous year. © **INDUSTRY SCENARIO** INDIAN DAIRY INDUSTRY India remained the largest producer and consumer for dairy products. The dairy industry in India size reached INR 16,792.1 Billion in 2023. Looking forward, IMARC Group expects the market to reach INR 49,953.5 Billion by 2032, exhibiting a growth rate (CAGR) of 13% during 2024-2032. The industry is experiencing robust growth, propelled by technological innovation, enhanced retail and e-commerce platforms, and improved cold chain infrastructure, meeting rising consumer demand with a diversified and quality-focused product range. The estimated size of Indian dairy market was about ₹13 lakh crore in 2021 and is expected to reach about ₹31 lakh crore by 2027. India ranks as both the top producer and consumer of dairy products, globally. (D) **HUMAN RESOURCE MANAGEMENT/ INDUSTRIAL RELATIONS** Employees are considered as key stakeholders in the progress of organisation and various initiatives are being taken to upgrade their skills through internal and external training. Job rotation opportunities are encouraging people to take on new roles and maximize their learning and work experience. "Reward and Recognition" schemes have been introduced to develop a competitive and performance-oriented work culture. Automation of HR functions helps in building speed, accuracy and improve employee experience. In order to encourage leadership and problem-solving qualities among workmen, your Company has established cross Functional Team projects. Your Company provides various Communication platforms with Senior Leadership to ensure open and transparent feedback from employees. Industrial Relations remained cordial throughout the year under review.

New Products Launched During the year · UHT Milk · UHT Lassi · ESL Milk · Frozen Matar Paneer · Frozen Soya Chap · Frozen Sweet Corn · Tofu (Soya Paneer) New Territory Explored · Maharashtra (Pune and Mumbai), Goa · Chattisgarh, Madhya Pradesh · West Bengal (Kolkata, Howrah and Siliguri), Sikkim · Assam (Guwahati and New Bogai Gaon) · Tripura, Gujarat

EXPORT MARKET Ananda Dairy Ltd. continues to enjoy a strong presence and brand recall of Ananda across several geographies through its exports to UAE, Singapore, Australia, Kathmandu. Mauritius, Qatar, U.S, Thailand, Nepal, Bhutan etc.

Textual information (3)

Details regarding energy conservation

The information pertaining to conservation of energy and technology absorption, as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure and is attached to this report in Annexure-2.

Textual information (4)

Details regarding technology absorption

The information pertaining to conservation of energy and technology absorption, as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure and is attached to this report in Annexure-2.

Textual information (5)

Disclosures in director's responsibility statement

In accordance with section 134(5) of the Companies Act, 2013 the Board of Directors of the company states that: a) 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. b) 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. c) 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 d) the directors had prepared the annual accounts on a going concern basis; and e) 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. f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (6)

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

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.

Textual information (7)

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

All related party transactions that were entered into during the financial year ended March 31, 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.

Further, 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.

However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note No.33 to the Balance Sheet as on 31st March 2024.

Textual information (8)

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

The formal annual evaluation of the performance of the board and that of its committees has been carried out through a structured evaluation process covering various aspects of the board's functioning such as the Board structure & composition, effectiveness of the Board process, information flow & functioning, quality of relationship between the board and the Management, establishment, and delineation of the responsibilities to Committees etc.

The performance of Individual Directors was evaluated on parameters such as professional conduct, performance of duties, role and functions, contribution to the Board / Committee etc. by self – evaluation process. The directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committee with the company.

Textual information (9)

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

The Company has received necessary declaration from each Independent Director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013

Textual information (10)

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

The management of the Company has duly adopted the Risk Management Policy as per the requirement of the Companies Act, 2013. Further, they had taken adequate care in its implementation by identifying various element of risk which may cause serious threat to the existence of the Company. The Company has a risk based internal audit program being conducted by Mr. Shashi Tiwari, internal auditor.

Textual information (11)

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

The Company had constituted a CSR Committee to decide upon and implement the CSR Policy of the Company.

As per the provision of Section 135 the Company was required to spend INR.32.23 lacs/- during the F.Y. 2023-24 and the same has spent on the areas mentioned under Schedule VII of Companies Act 2013.

The Brief Outline of CSR Policy and initiatives undertaken during the year has been annexed as 'Annexure – III' to the Directors' Report.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

(Rs. in lacs)

Particulars	2023-24	2022-23
Net Sales	163035.03	160890.86
Other Income	363.30	574.92
Total	163398.33	161465.78
Operating Expenses	158242.96	1,56,144.77
PBDIT	5,155.37	5,321.01
Depreciation	1007.97	1,059.84
PBIT	4,147.40	4,261.18
Interest (net)	2091.01	2359.67
PBT	2,056.39	1,901.51
Provision for Taxation	415.03	780.28
Net Profit After Tax	1,641.36	1,121.23

Textual information (13)

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

As on 31st March, 2024, the Board of Directors of your Company comprised of the following Directors:

1. Mr. Radhey Shyam Dixit
2. Mrs. Sunita Dixit
3. Mr. Rahul Dixit
4. Mr. KML Pathak
5. Mr. Tarun Shridhar
6. Mr. Jogesh Kumar Mishra
7. Ms. Himani Mittal (Company Secretary)

There has been no change in Composition of Directors during the year.

Textual information (14)

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

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

However, the Company has taken loan from directors after obtaining declaration as required under the provisions of Companies Act, 2023 during the year. Amount received from Directors are mentioned in the Notes to Accounts.

Textual information (15)

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

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.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Prem Shanker & Company
Name of auditor signing report	Prem Shanker
Firms registration number of audit firm	021824N
Membership number of auditor	099185
Address of auditors	A-29, Lower Ground Floor, Pandav Nagar, Delhi-110092
Permanent account number of auditor or auditor's firm	AALFP4622Q
SRN of form ADT-1	F27925395
Date of signing audit report by auditors	30/06/2024
Date of signing of balance sheet by auditors	30/06/2024

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (16) [See below]	
Disclosure in auditors report relating to inventories	Textual information (17) [See below]	
Disclosure in auditors report relating to loans	Textual information (18) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (19) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (20) [See below]	
Disclosure in auditors report relating to maintenance of cost records	Textual information (21) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (22) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (23) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (24) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (25) [See below]	
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		Textual information (26) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (27) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (28) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (29) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (30) [See below]

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [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 (16)**Disclosure in auditors report relating to fixed assets**

(a) In respect of the Company's Property, Plant and Equipment and Intangible Assets:- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible assets. (b) Property, Plant and Equipment were physically verified during the year by the Management in accordance with a regular programme of verification at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed in such verification. (c) The title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company. (d) The company has not revalued Property, Plant and Equipment (including Right of Use assets) and intangible assets or both during the year. (e) No proceedings that have been initiated or are pending against the company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Textual information (17)

Disclosure in auditors report relating to inventories

(ii) (a) According to information and explanation given to us by the Management, Inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed during physical verification. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. All the requisite quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, as applicable.

Textual information (18)

Disclosure in auditors report relating to loans

(iii) (a) According to the information and explanation given to us, during the year the Company has not provided any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships. According to the information and explanation given to us and on the basis of the examination of the records of the Company, the Company has stood guarantee in favour of bank for an associate company details of which are given as under:- Particulars Amount (? Lakhs) Aggregate amount for which the Company stood guarantee during the year - Associates 3,930 Balance outstanding as at balance sheet date in respect of the above case - Associates 3,930 (b) In our opinion, and according to the information and explanation given to us, the investments made, guarantees provided and terms and conditions of the grant of loan, advances in the nature of loans, as applicable, are, prima facie, not prejudicial to the interest of the company. (c) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

Textual information (19)

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

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of the guarantee provided. The Company has not made any transaction in respect of loans, investments and security.

Textual information (20)

Disclosure in auditors report relating to deposits accepted

(v) As per the information and explanation given to us, the Company has not accepted any deposit or amounts which are deemed to be deposit and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules made thereunder are not applicable to the Company.

Textual information (21)

Disclosure in auditors report relating to maintenance of cost records

(vi) The maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. We have broadly reviewed the cost records maintained by the company pursuant to the Companies (Cost Record and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of Companies Act, 2013 related to manufacturing of milk powder, and based upon our examination and information and explanation given to us, we are of the opinion that the company has been maintaining prescribed cost records.

Textual information (22)

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

(vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, and other applicable statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on which they became payable.

(b) According to the information and explanation given to us, the details of statutory dues referred to in sub-clause (a) above, which have not been deposited as on March 21, 2024 on account of disputes are given below: -

Sl. No.	Statute	Nature of Dues	Forum where dispute is pending	Period to which amount related	Amount (in Lakh)
1	Income Tax Act, 1961	Income Tax	CIT(Appeal)	AY 2017-18	3,931.01
2	Income Tax Act, 1961	Income Tax	CIT(Appeal)	AY 2018-19	26.77
3	Income Tax Act, 1961	Income Tax	AO	AY 2019-20	1.12
4	Income Tax Act, 1961	Income Tax	AO	AY 2020-21	57.24
5	Central Goods and Services Tax Act, 2017	GST	Directorate General of GST Intelligence	July, 2017 – May, 2019	269.17 plus interest and penalty

Textual information (23)

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

(ix) (a) According to the information and explanation given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender. (b) According to the information and explanation given to us and on the basis of audit procedures, Company is not declared a willful defaulter by the bank or financial institution or other lender. (c) According to the information and explanation given to us, term loan were applied for the purpose for which the loans were obtained. (d) On overall examination of the financial statements of the Company and according to the information and explanation given to us, no funds raised on short-term basis have been used for long-term purposes by the Company. (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.

Textual information (24)

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

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

Textual information (25)

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

- (xi) (a) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year. (b) During the year, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) According to the information and explanations given to us, no whistle blower complaints have been received by the company during the year.

Textual information (26)

Disclosure in auditors report relating to Nidhi Company

- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

Textual information (27)

Disclosure in auditors report relating to transactions with related parties

- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (28)

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

- (b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause 3 (xb) of the Order are not applicable to the Company and hence not commented upon.

Textual information (29)

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

- (xv) Based upon the audit procedures performed and the information and explanations given by the Management, the Company has not entered into any non-cash transactions with directors or persons connected with him and therefore requirement to report on clause 3(xv) of the Order is not applicable to the Company.

Textual information (30)

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

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

Textual information (31)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Ananda Dairy Limited
New Delhi.

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Ananda Dairy Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the Accounting standards prescribed under section 133 of the Act read with Companies (Accounting standards) Rules, 2006, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the standards on auditing ("SA's") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on financial statements.

Emphasis of Matter

We draw attention to the following matters in the notes to the financial statements:

GST Compliances

During the course of our audit, we have found that the company is in process of reconciliation of closing balance as per the electronic cash ledger/credit ledger with the GST balances maintained in books. Also, the company is in the process of doing reconciliation of GST Input as per GSTR 2A with books of accounts. Management believes that the same will not have any material impact on GST Input/Liability figures reflected in books of accounts.

Balance Confirmations

Attention is invited to Note No. 40(f) of the Financial Statements wherein it is stated that balance of trade receivables, trade payables, other current assets and other current liabilities are subject to confirmation and reconciliation thereof.

Tax Disputes

Attention is invited to Note No. 37 of the Financial Statements wherein it is stated that the company has contingent liability pertaining to material tax disputes with the Income Tax department.

Gratuity & Leave Encashment

The company has made the provision for gratuity & Leave encashment in the statement of profit and loss account on the basis of their estimation and as per the information provided to us by the Management, provision based on actuarial valuation will be finalized in the next financial year.

Our opinion is not modified in respect of these matters.

Information other than financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including annexures to board's report and shareholder information but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Management's responsibilities for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standard specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the Company and for preventive and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Boards of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understating of an internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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 reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting, based on the audit evidence obtained, whether a material uncertainty exists related to events and condition that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material inconsistency exists, we are required to draw attention in our Auditor's Reports 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 auditors' 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 finding, 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 auditors report unless law and regulation preclude public disclosure about the matter or when in extremely rare circumstances, we determined 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 section 143(11) of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, based on audit we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, we report that none of Directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report express an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - i) The Company has disclosed the impact of pending litigation on its financial position in its financial statements. Refer note no 37 to the financial statements.
 - ii) The Company did not have any long - term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv)
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

For M/s Prem Shanker & Company
[Chartered Accountants]
[FRN: 021824N]

Prem Shanker
[Partner]
[M No: 099185]

UDIN:

Place: Delhi
Date: 30/06/2024

Annexure “A” to the Independent Auditor’s Report

(Referred to in ‘Report on Other Legal and Regulatory Requirements section of our report to the Member of Ananda Dairy Limited of even date)

- (i) In respect of the Company’s Property, Plant and Equipment and Intangible Assets:-
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) Property, Plant and Equipment were physically verified during the year by the Management in accordance with a regular programme of verification at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed in such verification.
- (c) The title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.
- (d) The company has not revalued Property, Plant and Equipment (including Right of Use assets) and intangible assets or both during the year.
- (e) No proceedings that have been initiated or are pending against the company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) According to information and explanation given to us by the Management, Inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed during physical verification.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. All the requisite quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, as applicable.
- (iii) (a) According to the information and explanation given to us, during the year the Company has not provided any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships. According to the information and explanation given

to us and on the basis of the examination of the records of the Company, the Company has stood guarantee in favour of bank for an associate company details of which are given as under:-

Particulars	Amount (? Lakhs)
Aggregate amount for which the Company stood guarantee during the year - Associates	3,930
Balance outstanding as at balance sheet date in respect of the above case - Associates	3,930

(b) In our opinion, and according to the information and explanation given to us, the investments made, guarantees provided and terms and conditions of the grant of loan, advances in the nature of loans, as applicable, are, prima facie, not prejudicial to the interest of the company.

(c) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of the guarantee provided. The Company has not made any transaction in respect of loans, investments and security.

(v) As per the information and explanation given to us, the Company has not accepted any deposit or amounts which are deemed to be deposit and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules made thereunder are not applicable to the Company.

(vi) The maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. We have broadly reviewed the cost records maintained by the company pursuant to the Companies (Cost Record and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of Companies Act, 2013 related to manufacturing of milk powder, and based upon our examination and information and explanation given to us, we are of the opinion that the company has been maintaining prescribed cost records.

(vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, and other applicable statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on which they became payable.

(b) According to the information and explanation given to us, the details of statutory dues referred to in sub-clause (a) above, which have not been deposited as on March 21, 2024 on account of disputes are given below: -

Sl. No.	Statute	Nature of Dues	Forum where dispute is pending	Period to which amount related	Amount (in Lakh)
1	Income Tax Act, 1961	Income Tax	CIT(Appeal)	AY 2017-18	3,931.01
2	Income Tax Act, 1961	Income Tax	CIT(Appeal)	AY 2018-19	26.77
3	Income Tax Act, 1961	Income Tax	AO	AY 2019-20	1.12
4	Income Tax Act, 1961	Income Tax	AO	AY 2020-21	57.24
5	Central Goods and Services Tax Act, 2017	GST	Directorate General of GST Intelligence	July, 2017 – May, 2019	269.17 plus interest and penalty

(viii) According to the information and explanation given to us, during the year, there were no transactions relating to previously unrecorded

income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) According to the information and explanation given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanation given to us and on the basis of audit procedures, Company is not declared a willful defaulter by the bank or financial institution or other lender.

(c) According to the information and explanation given to us, term loan were applied for the purpose for which the loans were obtained.

(d) On overall examination of the financial statements of the Company and according to the information and explanation given to us, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

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

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

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause 3 (xb) of the Order are not applicable to the Company and hence not commented upon.

(xi) (a) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

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

(c) According to the information and explanations given to us, no whistle blower complaints have been received by the company during the year.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company.

(xv) Based upon the audit procedures performed and the information and explanations given by the Management, the Company has not entered into any non-cash transactions with directors or persons connected with him and therefore requirement to report on clause 3(xv) of the Order is not applicable to the Company.

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

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

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

(d) As represented by the management, the Group does not have more than one Core Investment Company (CIC) as part of the Group.

(xvii) According to the information and explanations give to us and based on our examination of the records of the Company, Company has not incurred any cash loss in the financial year and in the immediately preceding financial year.

(xviii) According to the information and explanations give to us and based on our examination of the records of the Company, there is no resignation of the statutory auditors during the year and no comment is offered under this clause.

(xix) 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 and our knowledge of the Board of Directors and Management plans and based on our

examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.

(b) There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

(xxi) The reporting under clause 3(xxii) is not applicable to the Company. Accordingly, no comment is offered hereon.

For M/s Prem Shanker & Company
[Chartered Accountant]
[FRN: 021824N]

Prem Shanker
[Partner]
[M No.: 099185]

UDIN:

Place: Delhi
Date: 30/06/2024

Annexure “B” to the Independent Auditor’s Report

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

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

Management’s responsibility of the internal financial controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, Implementation and maintenance of adequate of internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on 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 was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls with reference to the financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected 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 asset 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 of limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial control 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 or procedures may deteriorate.

Emphasis of Matter

The Company is in process of developing appropriate internal controls for confirmation and reconciliation of trade receivables, trade payables, other current assets and other current liabilities.

Our opinion is not modified in respect of these matters.

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, 2024 based on the criteria for internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s Prem Shanker & Company
[Chartered Accountants]
[FRN: 021824N]

Prem Shanker
[Partner]
[M No: 099185]

UDIN:

Place: Delhi
Date: 30/06/2024

[400500] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	Surendra Barnwal & Associates
Name of secretarial auditor signing report	Surendra Prasad Barnwal
Membership number of secretarial auditor	7979
Certificate of practice number of secretarial auditor	8036
Permanent account number of secretarial auditor or secretarial auditors firm	ALSPB2723J
Date of signing secretarial audit report	21/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (32) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (32)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2024

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

To,
The Members,
ANANDA DAIRY LIMITED
Registered Office: 41-42, Pandav Nagar, Delhi -110008

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Ananda Dairy Limited (CIN-U10801DL2004PLC127909) (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules madethereunder;
(Not applicable to Company during Audit Period)
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(Not applicable to Company during Audit Period)
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings. (Not applicable to Company during Audit Period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): —
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Being the Unlisted Company, not applicable to Company during Audit Period)
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; N/A
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; N/A
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and sweet Equity) Regulation, 2021; N/A
 - (e) The Securities and Exchange Board of India (Issue and Listing of non-convertible Securities) Regulations, 2021; N/A
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; N/A
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; N/A and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. N/A
- (vi) As informed to us, the following other laws specifically applicable to the Company as under:-
 - Indian Stamp Act, 1899
 - Consumer Protection Act, 1986
 - The Electricity Act, 2003
- (vii) Major General Acts, Laws and Regulations as applicable to the Company:-
 - Laws relating to Employees, Contract Labour, Child Labour, Wages, Gratuity, Provident Fund, Bonus, Compensation, Employees State Insurance etc.
 - Direct and Indirect Tax Laws
 - Environment Protection Laws
 - Law relating to prevention and control of Pollution
 - Law relating to Trade Marks, copyright, Design etc.
 - Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

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

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

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

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

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mention as above subject to the following observation.

- The Company has duly dematerialized its shares as per notification issued by Ministry of Corporate Affairs (MCA) dated 10th September 2018 and the Company has obtained ISIN Number with NSDL.

I further report that

The Board of Directors of the Company is duly constituted. There are no changes in the composition of the Board of Directors during the period under review.

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

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

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

I further report that compliance of applicable financial laws including Direct & Indirect Tax Laws by the company has not been reviewed in this Audit since the same has been subject to review by statutory Auditors and other designated professionals.

I further report that based on the information received & records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were following specific events/actions having a major bearing on Company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.:

1. The Company is carrying the exposure of Related Parties transactions under section 188 subject to consent of the Board as under of the Act:

Party Name	Nature of Transaction
Libra Crafts Private Limited)	Rent Payments/Advances/Other Expenses
Dairy India Private Limited	Reimbursement of Payments/ Purchases/Sale/ProcessingCharges/Other Expenses/ Royalty Income
MDS Infraprojects Private Limited	Other Expenses/ Advances
Killa Financial Services Private Limited	Other Expenses / Advances
Ananda Industries Private Limited (formerly Gopaljee Agro Products Private Limited)	Sale and purchase of Goods
Radhey Shyam Dixit (HUF)	Advances

2. The Company altered its Memorandum of Association by insertion of new object in sub clause (6), (7) and (8) of clause III (A) of the Company in respect all compliance made under the provision section 13 (1) read with section (9) of the Companies Act, 2013.

I further report that based on the information received & records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Surendra Barnwal & Associates
(Company Secretaries)

Surendra Prasad Barnwal
(Proprietor)
C. P. No.: 8036, M. No. F7979
UDIN-F007979F001279141

Place: New Delhi
Date: 21.09.2024

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

'ANNEXURE A'

To,
The Members,
ANANDA DAIRY LIMITED
(Formerly known as ANANDA DAIRY INTERNATIONAL LIMITED)
Registered Office: 41-42, Pandav Nagar, Delhi -110008

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

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Surendra Barnwal & Associates
(Company Secretaries)

Surendra Prasad Barnwal
(Proprietor)
C. P. No.: 8036, M. No. F7979
UDIN – F007979F001279141

Place: New Delhi
Date: 21.09.2024

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	488.696	488.696
Reserves and surplus	12,640.08	10,998.72
Total shareholders' funds	13,128.78	11,487.42
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	4,123.11	6,977.52
Other long-term liabilities	216.94	377.36
Long-term provisions	185.22	183.37
Total non-current liabilities	4,525.27	7,538.25
Current liabilities [Abstract]		
Short-term borrowings	15,014.45	20,572.6
Trade payables	13,427.76	13,176.41
Other current liabilities	1,679.22	1,773.36
Short-term provisions	1,134.96	1,090.89
Total current liabilities	31,256.39	36,613.26
Total equity and liabilities	48,910.44	55,638.93
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	7,095.05	6,645.92
Intangible assets	57.89	48.75
Tangible assets capital work-in-progress	1,738.06	2,165.93
Total fixed assets	8,891	8,860.6
Non-current investments	0	0
Deferred tax assets (net)	106.82	0.85
Long-term loans and advances	0	0
Other non-current assets	1,564.96	761.48
Total non-current assets	10,562.78	9,622.93
Current assets [Abstract]		
Current investments	0	0
Inventories	29,202.88	33,964.47
Trade receivables	5,979.34	8,554.82
Cash and bank balances	507.94	65.65
Short-term loans and advances	2,398.25	2,485.01
Other current assets	259.25	946.05
Total current assets	38,347.66	46,016
Total assets	48,910.44	55,638.93

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Radhey	Rahul
Middle name of director	Shyam	
Last name of director	Dixit	Dixit
Designation of director	Managing Director	Whole Time Director
Director identification number of director	00252030	07492523
Date of signing of financial statements by director	30/06/2024	30/06/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	Himani Mittal
Permanent account number of company secretary	BCNPM5418E
Date of signing of financial statements by company secretary	30/06/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	2,056.39	1,901.51	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	2,091.01	2,359.67	
Adjustments for depreciation and amortisation expense	1,007.97	1,059.84	
Other adjustments to reconcile profit (loss)	(A) -39.47	(B) -6.66	
Total adjustments to profit (loss)	3,059.51	3,412.85	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	7,337.07	-5.46	
Adjustments for decrease (increase) in other current assets	(C) 773.55	(D) -559.31	
Adjustments for increase (decrease) in trade payables	251.36	2,139.63	
Adjustments for increase (decrease) in other current liabilities	(E) -93.93	(F) -544.44	
Adjustments for provisions	44.07	85.99	
Total adjustments for working capital	8,312.12	1,116.41	
Total adjustments for reconcile profit (loss)	11,371.63	4,529.26	
Net cash flows from (used in) operations	13,428.02	6,430.77	
Interest received	-91.57	-65.75	
Income taxes paid (refund)	521	549.01	
Net cash flows from (used in) operating activities before extraordinary items	12,815.45	5,816.01	
Net cash flows from (used in) operating activities	12,815.45	5,816.01	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	0	17.35	
Purchase of tangible assets	1,424.92	2,213.27	
Interest received	91.57	65.75	
Other inflows (outflows) of cash	(G) -375.61	(H) 312.08	
Net cash flows from (used in) investing activities before extraordinary items	-1,708.96	-1,818.09	
Net cash flows from (used in) investing activities	-1,708.96	-1,818.09	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(I) -8,412.56	(J) -2,066.61	
Interest paid	2,091.01	2,359.67	
Other inflows (outflows) of cash	-160.42	36.24	
Net cash flows from (used in) financing activities before extraordinary items	-10,663.99	-4,390.04	
Net cash flows from (used in) financing activities	-10,663.99	-4,390.04	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	442.5	-392.12	
Net increase (decrease) in cash and cash equivalents	442.5	-392.12	
Cash and cash equivalents cash flow statement at end of period	507.94	65.65	457.77

Footnotes

- (A) Long Term Provisions : 1.85 Profit / Loss on Sale of Fixed Assets : -41.32
 (B) Long Term Provisions : -9.83 Profit / Loss on Sale of Fixed Assets : 3.17
 (C) (Increase) / decrease in Pre-paid Expenses & Advance to Suppliers : 46.44 (Increase) / decrease in Other Loans & Advances : 40.32 (Increase) / decrease in Other Current Assets : 686.79
 (D) (Increase) / decrease in Pre-paid Expenses & Advance to Suppliers : -360.97 (Increase) / decrease in Other Loans & Advances : -136.95 (Increase) / decrease in Other Current Assets : -61.39
 (E) Increase / (decrease) in Current Maturity of Long Term Debts : 21 Increase / (decrease) in Interest accrued and due on Borrowings : -101.73 Increase / (decrease) in Others Payables & Advances from Customers : -14.12 Increase / (decrease) in Statutory Dues : 0.92
 (F) Increase / (decrease) in Current Maturity of Long Term Debts : -863.01 Increase / (decrease) in Interest accrued and due on Borrowings : 5.05 Increase / (decrease) in Others Payables & Advances from Customers : 81.51 Increase / (decrease) in Statutory Dues : 232.01
 (G) Increase in Capital Work In Process : 427.87 Decrease In Non Current Investment (original maturity more than 3 months) : -803.48
 (H) Increase in Capital Work In Process : 282.48 Decrease In Non Current Investment (original maturity more than 3 months) : 29.6
 (I) Increase in Long Term Borrowings (Secured) : -2377.14 Increase in Unsecured Borrowings : -477.26 Increase in Short Term Borrowings : -5558.16
 (J) Increase in Long Term Borrowings (Secured) : -1996.33 Increase in Unsecured Borrowings : 352.28 Increase in Short Term Borrowings : -422.56

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

..(1)

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

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 32,25,060	[shares] 32,25,060	[shares] 12,56,499	[shares] 12,56,499

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

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	Shareholder 3 [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share			Equity Shares	Equity Shares
Name of shareholder			Radhey Shyam Dixit	Radhey Shyam Dixit
PAN of shareholder			AAKPD7321H	AAKPD7321H
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 3,90,000	[shares] 3,90,000	[shares] 32,25,060	[shares] 32,25,060
Percentage of shareholding in company			65.99%	65.99%

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]				
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Sunita Dixit	Sunita Dixit	KILLA FINANCIAL SERVICES PRIVATE LIMITED	KILLA FINANCIAL SERVICES PRIVATE LIMITED
CIN of shareholder			U65100DL1994PTC059662	U65100DL1994PTC059662
PAN of shareholder	ADZPD4680K	ADZPD4680K		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 12,56,499	[shares] 12,56,499	[shares] 3,90,000	[shares] 3,90,000
Percentage of shareholding in company	25.71%	25.71%	7.98%	7.98%

Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares authorised	1,000	1,000	1,000	1,000
Number of shares issued	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960
Value of shares issued	488.696	488.696	488.696	488.696
Number of shares subscribed and fully paid	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960
Value of shares subscribed and fully paid	488.696	488.696	488.696	488.696
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960
Total value of shares subscribed	488.696	488.696	488.696	488.696
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960
Value of shares called	488.696	488.696	488.696	488.696
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	488.696	488.696	488.696	488.696
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960	[shares] 48,86,960
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	488.696	488.696	488.696	488.696
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares authorised	1,000	1,000
Number of shares issued	[shares] 48,86,960	[shares] 48,86,960
Value of shares issued	488.696	488.696
Number of shares subscribed and fully paid	[shares] 48,86,960	[shares] 48,86,960
Value of shares subscribed and fully paid	488.696	488.696
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 48,86,960	[shares] 48,86,960
Total value of shares subscribed	488.696	488.696
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 48,86,960	[shares] 48,86,960
Value of shares called	488.696	488.696
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	488.696	488.696
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 48,86,960	[shares] 48,86,960
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	488.696	488.696
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (33) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (33)

Disclosure of notes on share capital explanatory [Text Block]

3	Share Capital	(Rs. In Lakh)	
		As at 31.03.2024	As at 31.03.2023
	Particulars		
	Authorised Share capital		
	Equity Share Capital, INR 10/-par value		
	1,00,00,000 (P.Y. 100,00,000) Equity Shares of INR 10 each	1,000	1,000
	Issued, Subscribed and Paid-up Share Capital:		
	Equity shares, INR 10/- par value		
	48,86,960 (PY 48,86,960) Equity Shares of Rs.10/- each fully paid-up	488.70	488.70
	Total	488.70	488.70
a.)	Shareholders holding more than 5% shares of the company:		
	Name of the Shareholder	As at 31.03.2024	As at 31.03.2023
		% of holding	
	Radhey Shyam Dixit	65.99%	65.99%
	Sunita Dixit	25.71%	25.71%
	Killa Financial Services Pvt. Ltd.	7.98%	7.98%
	Name of the Shareholder	As at 31.03.2024	As at 31.03.2023
		Number of shares	
	Radhey Shyam Dixit	32,25,060	32,25,060
	Sunita Dixit	12,56,499	12,56,499
	Killa Financial Services Pvt. Ltd.	3,90,000	3,90,000
b.)	The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2024 and March 31, 2023 is set out below:		
		Number of share	
	No. of Shares outstanding at the beginning of the year	48,86,960	48,86,960
	No. of Shares issued during the year		
	No. of Shares outstanding at the end of the year	48,86,960	48,86,960
c.)	Terms/Rights attached to equity shares		

The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

d) Shares held by promoter at end of the year

Promoters Name	As at 31.03.2024	As at 31.03.2023
Radhey Shyam Dixit	32,25,060	32,25,060
Sunita Dixit	1256499	1256499
Killa Financial Services Pvt. Ltd	390000	390000

Disclosure of shareholding % of promoters is as follows:

Promoters Name	As at 31.03.2024	As at 31.03.2023
Radhey Shyam Dixit	65.99%	65.99%
Sunita Dixit	25.71%	25.71%
Killa Financial Services Pvt. Ltd	7.98%	7.98%

There is no change in the shareholding of the promoters during the year.

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,641.36	1,121.23	0	0
Total additions to reserves	1,641.36	1,121.23		
Total changes in reserves	1,641.36	1,121.23	0	0
Reserves at end of period	12,640.08	10,998.72	1,806.5	1,806.5

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]	Surplus [Member]		
		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		1,641.36	1,121.23	
Total additions to reserves		1,641.36	1,121.23	
Total changes in reserves		1,641.36	1,121.23	
Reserves at end of period	1,806.5	10,833.58	9,192.22	8,070.99

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

	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (34) [See below]

Textual information (34)

Disclosure of notes on reserves explanatory [Text Block]

4	Reserves and Surplus		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Securities Premium Account (A)		
	Security Premium Opening Balance:	1,806	1,806.50
	Add: Addition during the year		
	Securities Premium Account	1,806.50	1,806.50
	Surplus in the Statement of Profit and Loss :(B)		
	Balance as Per Last Year Financial Statement	9,192.22	8,070.99
	Add: Addition during the year	1,641.35	1,121.23
		10,833.58	9,192.22
	At the close of the reporting year (A+B)	12,640.08	10,998.72

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,822.24	5,199.38	1,300.87	1,778.14

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Term loans [Member]		Term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,822.24	5,199.38	2,822.24	5,199.38

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured 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	2,822.24	5,199.38	1,300.87	1,778.14

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,196.1	1,194.54	104.77	583.6

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	15,014.45	20,572.6	15,014.45	20,572.6

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	15,014.45	20,572.6	(A) 15,014.45	(B) 20,572.6

Footnotes

(A) secured borrowings from bank : 13048.45 Current maturity of long term Debts : 1966

(B) secured borrowings from bank : 19255.6 Current maturity of long term Debts : 1317

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

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (35) [See below]

Textual information (35)

Disclosure of notes on borrowings explanatory [Text Block]

5 Long Term Borrowings			
Particulars	As at 31.03.2024	As at 31.03.2023	
Secured Term Loan			
Secured Term Loan from banks	4,788.24	6,516.38	
Secured Term Loan from Non-Banking Finance Companies & others	-	-	
Less : Amount Included under Other Current Liabilities -Refer Note 09	-1,966.00	-1,317.00	
Total (A)	2,822.24	5,199.38	
Unsecured Borrowings			
Unsecured borrowings from Directors	1,196.10	1,194.53	
Unsecured borrowings from Other parties	125.56	583.60	
Less : Amount Included under Other Current Liabilities -Refer Note 09	-20.79	-	
Total (B)	1,300.87	1,778.13	
Grand Total (A+B)	4,123.11	6,977.52	

9 Short Term Borrowings			
Particulars	As at 31.03.2024	As at 31.03.2023	
Secured Borrowings *			
(Secured against Hypothecation of Land ,Stocks, Debtors)			
Current maturity of long term Debts	1,966.00	1,317.00	
secured borrowings from bank	13,048.45	19,255.60	
Total	15,014.45	20,572.60	

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,465.48	2,213.32	1,465.48	2,213.32		
Depreciation tangible assets	-999.25	-1,052.5			999.25	1,052.5
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	17.1	14.77	115.67	55.12	98.57	40.35
Total disposals tangible assets	17.1	14.77	115.67	55.12	98.57	40.35
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	449.13	1,146.05	1,349.81	2,158.2	900.68	1,012.15
Tangible assets at end of period	7,095.05	6,645.92	22,137.61	20,787.8	15,042.56	14,141.88

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-0.32				0.32
Impairment loss recognised in profit or loss tangible assets	0	0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0				0
Total other adjustments tangible assets	0	0				0
Total changes in tangible assets	0	-0.32	0	0	0	0.32
Tangible assets at end of period	2.01	2.01	40.12	40.12	38.11	38.11

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,465.48	2,213.32	1,465.48	2,213.32		
Depreciation tangible assets	-999.25	-1,052.18			999.25	1,052.18
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	17.1	14.77	115.67	55.12	98.57	40.35
Total disposals tangible assets	17.1	14.77	115.67	55.12	98.57	40.35
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	449.13	1,146.37	1,349.81	2,158.2	900.68	1,011.83
Tangible assets at end of period	7,093.04	6,643.91	22,097.49	20,747.68	15,004.45	14,103.77

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Land [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	632.3	0	632.3	0		
Depreciation tangible assets	0	0			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
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	632.3	0	632.3	0	0	0
Tangible assets at end of period	1,044.96	412.66	1,044.96	412.66	0	0

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	632.3	0	632.3	0		
Depreciation tangible assets	0	0			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
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	632.3	0	632.3	0	0	0
Tangible assets at end of period	1,044.96	412.66	1,044.96	412.66	0	0

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	495.22	7.18	495.22	7.18		
Depreciation tangible assets	-231.37	-159.52			231.37	159.52
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	263.85	-152.34	495.22	7.18	231.37	159.52
Tangible assets at end of period	1,750.16	1,486.31	3,380.13	2,884.91	1,629.97	1,398.6

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	495.22	7.18	495.22	7.18		
Depreciation tangible assets	-231.37	-159.52			231.37	159.52
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	263.85	-152.34	495.22	7.18	231.37	159.52
Tangible assets at end of period	1,750.16	1,486.31	3,380.13	2,884.91	1,629.97	1,398.6

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	321.9	2,159.2	321.9	2,159.2		
Depreciation tangible assets	-701.62	-798.68			701.62	798.68
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	14.81	14.57	92.28	54.52	77.47	39.95
Total disposals tangible assets	14.81	14.57	92.28	54.52	77.47	39.95
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-394.53	1,345.95	229.62	2,104.68	624.15	758.73
Tangible assets at end of period	3,972.29	4,366.82	12,890.53	12,660.91	8,918.24	8,294.09

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	321.9	2,159.2	321.9	2,159.2		
Depreciation tangible assets	-701.62	-798.68			701.62	798.68
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	14.81	14.57	92.28	54.52	77.47	39.95
Total disposals tangible assets	14.81	14.57	92.28	54.52	77.47	39.95
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-394.53	1,345.95	229.62	2,104.68	624.15	758.73
Tangible assets at end of period	3,972.29	4,366.82	12,890.53	12,660.91	8,918.24	8,294.09

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.42	0.05	2.42	0.05		
Depreciation tangible assets	-11.12	-15.23			11.12	15.23
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-8.7	-15.18	2.42	0.05	11.12	15.23
Tangible assets at end of period	39.29	47.99	379.26	376.84	339.97	328.85

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.42	0.05	2.42	0.05		
Depreciation tangible assets	-11.12	-15.23			11.12	15.23
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-8.7	-15.18	2.42	0.05	11.12	15.23
Tangible assets at end of period	39.29	47.99	379.26	376.84	339.97	328.85

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-18.65	-29.85			18.65	29.85
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.29	0	23.39	0	21.1	0
Total disposals tangible assets	2.29	0	23.39	0	21.1	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-20.94	-29.85	-23.39	0	-2.45	29.85
Tangible assets at end of period	68.96	89.9	700.95	724.34	631.99	634.44

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	-0.32				0.32
Impairment loss recognised in profit or loss tangible assets	0	0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0				0
Total other adjustments tangible assets	0	0				0
Total changes in tangible assets	0	-0.32	0	0	0	0.32
Tangible assets at end of period	2.01	2.01	40.12	40.12	38.11	38.11

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-18.65	-29.53			18.65	29.53
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.29	0	23.39	0	21.1	0
Total disposals tangible assets	2.29	0	23.39	0	21.1	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-20.94	-29.53	-23.39	0	-2.45	29.53
Tangible assets at end of period	66.95	87.89	660.83	684.22	593.88	596.33

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-18.65	-29.53			18.65	29.53
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.29	0	23.39	0	21.1	0
Total disposals tangible assets	2.29	0	23.39	0	21.1	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-20.94	-29.53	-23.39	0	-2.45	29.53
Tangible assets at end of period	66.95	87.89	660.83	684.22	593.88	596.33

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Motor 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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-18.65	-29.53			18.65	29.53
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.29	0	23.39	0	21.1	0
Total disposals tangible assets	2.29	0	23.39	0	21.1	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-20.94	-29.53	-23.39	0	-2.45	29.53
Tangible assets at end of period	66.95	87.89	660.83	684.22	593.88	596.33

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.78	2.44	4.78	2.44		
Depreciation tangible assets	-3.96	-4.43			3.96	4.43
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.2	0	0.6	0	0.4
Total disposals tangible assets	0	0.2	0	0.6	0	0.4
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0.82	-2.19	4.78	1.84	3.96	4.03
Tangible assets at end of period	11.7	10.88	118.37	113.59	106.67	102.71

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.78	2.44	4.78	2.44		
Depreciation tangible assets	-3.96	-4.43			3.96	4.43
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.2	0	0.6	0	0.4
Total disposals tangible assets	0	0.2	0	0.6	0	0.4
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0.82	-2.19	4.78	1.84	3.96	4.03
Tangible assets at end of period	11.7	10.88	118.37	113.59	106.67	102.71

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.86	44.45	8.86	44.45		
Depreciation tangible assets	-32.53	-44.79			32.53	44.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23.67	-0.34	8.86	44.45	32.53	44.79
Tangible assets at end of period	207.69	231.36	3,623.41	3,614.55	3,415.72	3,383.19

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.86	44.45	8.86	44.45		
Depreciation tangible assets	-32.53	-44.79			32.53	44.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23.67	-0.34	8.86	44.45	32.53	44.79
Tangible assets at end of period	207.69	231.36	3,623.41	3,614.55	3,415.72	3,383.19

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Buildings [Member]				Plant and equipment [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV/SLM	WDV/SLM	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	as per schedule II of the Act 2013	as per schedule II of the Act 2013	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]				Motor vehicles [Member]	
	Owned and leased assets [Member]		Assets held under lease [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV/SLM	WDV/SLM	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	as per schedule II of the Act 2013	as per schedule II of the Act 2013	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Refer to child member	Refer to child member	WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	as per schedule II of the Act 2013	as per schedule II of the Act 2013

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	17.88	0	17.88	0		
Total additions to intangible assets	17.88	0	17.88	0		
Amortization intangible assets	-8.74	-13.15			8.74	13.15
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	9.14	-13.15	17.88	0	8.74	13.15
Intangible assets at end of period	57.89	48.75	345.01	327.13	287.12	278.38

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	17.88	0	17.88	0		
Total additions to intangible assets	17.88	0	17.88	0		
Amortization intangible assets	-8.74	-13.15			8.74	13.15
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	9.14	-13.15	17.88	0	8.74	13.15
Intangible assets at end of period	57.89	48.75	345.01	327.13	287.12	278.38

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.69			0	2.69
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.69	0	0	0	2.69
Intangible assets at end of period	10.13	10.13	29.06	29.06	18.93	18.93

Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.69			0	2.69
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.69	0	0	0	2.69
Intangible assets at end of period	10.13	10.13	29.06	29.06	18.93	18.93

Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.69			0	2.69
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.69	0	0	0	2.69
Intangible assets at end of period	10.13	10.13	29.06	29.06	18.93	18.93

Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.69			0	2.69
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.69	0	0	0	2.69
Intangible assets at end of period	10.13	10.13	29.06	29.06	18.93	18.93

Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	17.88	0	17.88	0		
Total additions to intangible assets	17.88	0	17.88	0		
Amortization intangible assets	-8.74	-8.14			8.74	8.14
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	9.14	-8.14	17.88	0	8.74	8.14
Intangible assets at end of period	39.12	29.98	292.67	274.79	253.55	244.81

Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	17.88	0	17.88	0		
Total additions to intangible assets	17.88	0	17.88	0		
Amortization intangible assets	-8.74	-8.14			8.74	8.14
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	9.14	-8.14	17.88	0	8.74	8.14
Intangible assets at end of period	39.12	29.98	292.67	274.79	253.55	244.81

Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.32			0	2.32
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.32	0	0	0	2.32
Intangible assets at end of period	8.64	8.64	23.28	23.28	14.64	14.64

Disclosure of intangible assets [Table]

..(10)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.32			0	2.32
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.32	0	0	0	2.32
Intangible assets at end of period	8.64	8.64	23.28	23.28	14.64	14.64

Disclosure of intangible assets [Table]

..(11)

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

Classes of intangible assets [Axis]	Know-how [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.32			0	2.32
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.32	0	0	0	2.32
Intangible assets at end of period	8.64	8.64	23.28	23.28	14.64	14.64

Disclosure of intangible assets [Table]

..(12)

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

Classes of intangible assets [Axis]	Know-how [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	-2.32			0	2.32
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	-2.32	0	0	0	2.32
Intangible assets at end of period	8.64	8.64	23.28	23.28	14.64	14.64

Disclosure of additional information intangible assets [Table]

..(1)

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

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

Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Trade marks [Member]		Computer software [Member]			
	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013	NA	NA	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Description of amortization method used	SLM/WDV	SLM/WDV	-	-	SLM/WDV	SLM/WDV

Disclosure of additional information intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	As per Schedule II of the Companies Act 2013	As per Schedule II of the Companies Act 2013
Description of amortization method used	-	-	-	-	SLM/WDV	SLM/WDV

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	185.22	183.37	77.79	77.34
Total provisions for employee benefits	185.22	183.37	77.79	77.34
Provision for corporate tax [Abstract]				
Provision for current tax			864.42	876.53
Total provision for corporate tax			864.42	876.53
CSR expenditure provision	0	0	0	0
Other provisions			192.75	137.02
Total provisions	185.22	183.37	1,134.96	1,090.89

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,398.25	2,485.01	840.76	739.1
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,398.25	2,485.01	840.76	739.1
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,557.49	1,745.91	151.64	299.75
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,557.49	1,745.91	151.64	299.75
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,297.89	1,338.2	1,297.89	1,338.2
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,297.89	1,338.2	1,297.89	1,338.2
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	76.24	76.24	31.72	31.72
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	76.24	76.24	31.72	31.72
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	5,979.34	8,554.82	5,979.34	8,554.82
Allowance for bad and doubtful debts			0	0
Total trade receivables	5,979.34	8,554.82	5,979.34	8,554.82
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		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	29,202.88	33,964.47	1,584.98	888.46
Mode of valuation	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stores and spares [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	24,432.33	30,096.59	1,573.49	1,557.79
Mode of valuation	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [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	1,612.08	1,421.63	(A) 1,612.08	(B) 1,421.63
Mode of valuation	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies	As per Accounting Policies
Nature of other inventories	Packing Materials, Product Consumables and Cattle Feed	Packing Materials, Product Consumables and Cattle Feed	Packing Materials, Product Consumables and Cattle Feed	Packing Materials, Product Consumables and Cattle Feed

Footnotes

(A) Packing Materials : 963.92 Product Consumables : 475.88 Cattle Feed : 172.28

(B) Packing Materials : 919.51 Product Consumables : 451.72 Cattle Feed : 50.4

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on other long-term liabilities explanatory [TextBlock]	Textual information (36) [See below]	
Trade payables, long-term	0	0
Others long-term, others	216.94	377.36
Total others, long-term	216.94	377.36
Total other long-term liabilities	216.94	377.36
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (37) [See below]	
Nature of other provisions	Provision for Expenses	Provision for Expenses
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (38) [See below]	
Current maturities of long-term debt	20.79	0
Interest accrued but not due on borrowings	70.31	172.03
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	63.07	18.5
Accrued salary payable	376.63	347.71
Accrued payroll liabilities, other	13.12	100.74
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 1,135.3	(B) 1,134.38
Total other current liabilities	1,679.22	1,773.36
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (39) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (40) [See below]	
Other non-current assets, others	1,564.96	761.48
Total other non-current assets	1,564.96	761.48
Nature of other non-current assets, others	Fixed Deposits with Banks	Fixed Deposits with Banks
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (41) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (42) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (43) [See below]	
Fixed deposits with banks	0	0.64
Other balances with banks	507.11	64.18
Total balance with banks	507.11	64.82
Cash on hand	0.83	0.83
Total cash and cash equivalents	507.94	65.65
Total cash and bank balances	507.94	65.65
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
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (44) [See below]	
Other current assets, others	259.25	946.05
Total other current assets	259.25	946.05

Footnotes

(A) Statutory Dues : 546.3 Capital advance for sale of asset : 589

(B) Statutory Dues : 545.38 Capital advance for sale of asset : 589

Textual information (36)**Disclosure of notes on other long-term liabilities explanatory [Text Block]**

7	Other Long Term Liabilities		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Retention Money & Security Deposits Received	216.94	377.36
	Total	216.94	377.36

Textual information (37)**Disclosure of notes on provisions explanatory [Text Block]**

8	Long Term Provisions		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Provision for employee benefits	185.22	183.37
	Total	185.22	183.37

12	Short Term Provisions		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Provision for Employee Benefits (Bonus)	77.79	77.34
	Provision for Expenses	192.75	137.02
	Provision for Income Tax	864.42	876.53
	Total	1,134.96	1,090.89

Textual information (38)**Disclosure of notes on other current liabilities explanatory [Text Block]**

11	Other Current Liabilities		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Current Maturity of Long Term Debts	20.79	-
	Interest accrued but not due on Borrowings	70.31	172.03
	Statutory Dues	546.30	545.38
	Capital advance for sale of asset	589.00	589.00
	Payable to Employees	376.63	347.71
	Others Payables	13.12	100.73
	Advances from Customers	63.07	18.50
	Total	1,679.22	1,773.36

Textual information (39)

Disclosure of notes on loans and advances explanatory [Text Block]

18	Short Term Loans And Advances		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Advances to Suppliers (Unsecured & considered good)	840.76	739.10
	Advance Taxes and Tax Deducted at Source	1,297.89	1,338.21
	Deposit with Govt. Authorities (EPFO)	76.24	76.24
	Prepaid Expenses	151.64	299.75
	Other advances	31.72	31.72
	Total	2,398.25	2,485.01

Textual information (40)

Disclosure of notes on other non-current assets explanatory [Text Block]

14	Other Non- Current Assets		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Fixed Deposits with Banks	1,355.77	570.17
	(Out of which, Fixed Deposits amounting INR Rs. 1,30,57,767 has been issued against Bank Guarantees and rest has been issued to various departments as security)	-	
	Accrued Interest on FDR	87.03	55.57
	Security Deposits -Unsecured, considered good (Assets)	122.16	135.74
	Total	1,564.96	761.48

Textual information (41)

Disclosure of notes on inventories explanatory [Text Block]

15	Inventories		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Finished Goods	24,432.33	30,096.59
	Raw Materials & SFG	1,584.98	888.46
	Store Consumable & Fuel	1,573.50	1,557.79
	Packing Materials	963.92	919.51
	Product Consumables	475.88	451.72
	Cattle Feed	172.28	50.40
	Total	29,202.88	33,964.47

Textual information (42)

Disclosure of notes on trade receivables explanatory [Text Block]

16 Trade Receivables		As at 31.03.2024	As at 31.03.2023
Particulars			
Unsecured, considered good			
Trade receivables outstanding for a period exceeding six months			-
Trade receivables outstanding for a period less than six months		5,979.34	8,554.82
RPT			
Total		5,979.34	8,554.82

16. Trade Receivable							(Rs. In Lakh)
Trade receivables outstanding for a period less than six months							Total
Particulars	Year Not	Outstanding from following periods from					Total
		Due due date of payment					
		Less than 6 months	6 months to 1 years	1 - 2 years	2 - 3 years	More than 3 Years	
Undisputed Trade Receivable - considered good	CY	839.75	70.62	66.79	5,002.18	-	5,979.34
	PY	3,385.87	240.80	4,928.15	-	-	8,554.82
Undisputed Trade Receivable - credit impaired	CY	-	-	-	-	-	-
	PY	-	-	-	-	-	-
Disputed Trade Receivable - considered good	CY	-	-	-	-	-	-
	PY	-	-	-	-	-	-
Disputed Trade Receivable - credit impaired	CY	-	-	-	-	-	-
	PY	-	-	-	-	-	-
Total	CY	839.75	70.62	66.79	5,002.18	-	5,979.34
	PY	3,385.87	240.80	4,928.15	-	-	8,554.82
Less: Allowance for credit loss	CY	-	-	-	-	-	-
	PY	-	-	-	-	-	-
Total Trade Receivable	CY	839.75	70.62	66.79	5,002.18	-	5,979.34
	PY	-	-	-	-	-	-

Textual information (43)

Disclosure of notes on cash and bank balances explanatory [Text Block]

17	Cash and Cash Equivalents		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Balance with Banks	507.11	64.18
	Cash in Hand	0.83	0.83
	Fixed Deposit maturing in 3 months	-	0.64
	Total	507.94	65.65

Textual information (44)

Disclosure of notes on other current assets explanatory [Text Block]

19	Other Current Assets		
	Particulars	As at 31.03.2024	As at 31.03.2023
	Tax Recoverable/refunds/ Other Current Assets	259.25	163.34
	Fixed Deposits with Bank (Maturing in current year)	-	782.71
	Total	259.25	946.05

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (45) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	1. MilkPowder etc (0402)	1. MilkPowder etc (0402)
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	1. MilkPowder etc (0402)	1. MilkPowder etc (0402)
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (45)

Disclosure of additional balance sheet notes explanatory [Text Block]

6	Deferred Tax Asset (Net) Particulars	As at 31.03.2024	As at 31.03.2023
	Opening Deferred Tax Liability/(Assets)	-0.85	-232.12
	Addition during the year	-105.97	231.27
	Closing Deferred Tax Liability (Asset)	-106.82	-0.85

10	Trade Payables Particulars	As at 31.03.2024	As at 31.03.2023
	Total outstanding dues of MSME*	138.90	111.85
	Total outstanding dues of creditors other than MSME Book Overdraft	13,288.88	13,064.56
	Total	13,427.77	13,176.41

* For Disclosure relating to MSMED ,refer notes 30

10. Trade Payable						(Rs. In Lakh)
Particulars	Year Not	Outstanding from following periods from				Total
		Due due date of payment				
		Less than 1 Year	1 - 2 years	2 -3 years	More than 3 years	
(i) MSME	CY	138.90	-	-	-	138.90
	PY	111.85	-	-	-	111.85
(i) Others	CY	13,017.10	23.38	248.40	-	13,288.88
	PY	12,854.41	131.41	78.74	-	13,064.56
(iii) Disputed dues - MSME	CY	-	-	-	-	-
	PY	-	-	-	-	-
(iv) Disputed Others	CY	-	-	-	-	-
	PY	-	-	-	-	-
Total	CY	13,156.00	23.38	248.40	-	13,427.78
	PY	12,966.26	131.41	78.74	-	13,176.41
Less: Allowance for credit loss	CY	-	-	-	-	-
	PY	-	-	-	-	-

Total Trade Payable	CY	13,156.00	23.38	248.40	-	13,427.78
	PY	12,966.26	131.41	78.74	-	13,176.41

30 Disclosure required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The creditors covered by Micro, Small and Medium Enterprises Development Act, 2006 ("the MSMED Act, 2006") have been identified on the basis of information available with the Company. Disclosures in respect of the amounts payable to such parties are given below:

S.No	Particulars	For the year	
		ended 31st March, 2024	For the year ended 31st March, 2023
		(INR)	(INR)
(i)	Principal amount remaining unpaid as at the end of the year	138.90	111.85
(ii)	Interest due thereon remaining unpaid at the end of the year	-	0.37
(iii)	The amount of interest paid along with the payment made to the suppliers beyond the appointed date	-	-
(iv)	The amount of interest due and payable for the year	-	-
(v)	The amount of interest accrued and remaining unpaid at the end of the year	-	-
(vi)	The amount of further interest due and payable in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Dues to micro and small enterprises have been determined to the extent such parties have been identified on basis on information collected by management. Also interest on MSMED creditors has not been accrued and paid during the year, since the company has not worked on delay in payments to MSME vendors exceeding 45 days during the financial year.

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (46) [See below]

Textual information (46)

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

Ananda Dairy Limited
 [CIN: U10801DL2004PLC127909]
 [Formerly known as Ananda Dairy International Limited]
 Notes forming part of the financial statements for the FY 2023-24

1) COMPANY INFORMATION

Ananda Dairy Limited, Formerly known as Ananda Dairy International Limited and Gopaljee Dairy Foods Private Limited and subsequently converted into Public Ltd Company (“the company”) was incorporated on 27th July 2004 under the provisions of the Companies Act, 1956. The Company is principally engaged in Manufacturing and trading of Milk and Milk Products. The Registered office of the Company is located at 41-42 Pandav Nagar, New Delhi-110008.

2) SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

I BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles of India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended), to the extent applicable and the relevant provisions of the Companies Act, 2013 (‘the Act’). The financial statements have been prepared on an accrual basis and under the historical cost convention. Financial Statements have been presented in India Rupees in Lakh.

II RECOGNITION OF REVENUE

Revenue from sale of goods in the course of ordinary activities is recognized when property in the goods or all the significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognized as revenue is exclusive of Goods and Services Tax, and is net of returns, trade discounts and quantity discounts. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable. Royalty income is recognised in other income on an accrual basis on accordance with the substance with the substance of the relevant agreement.

III USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management’s best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amount of assets or liabilities in future periods. Difference between actual results and estimates are recognised in the period in which the results are known / materialised.

IV PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION

Tangible assets

Tangible assets are stated at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses. Cost comprises of the purchase price, incidental expenses, erection/commissioning expenses, import duties and other taxes (other than those subsequently recoverable from tax authorities) and financial charges up to the date the fixed asset is ready for its intended use.

Capital work in progress is stated at cost.

Depreciation and amortisation

Company provides depreciation on tangible assets on the written down value method at the rates derived according to the useful life as mentioned in schedule II to the companies Act, 2013 on a pro-rata basis from the date on which the asset is put to use. However in few cases, the useful life of the asset has been taken other than that envisaged in schedule to the companies Act, 2013

Building	30-60 Years
Plant and Machinery[1]	3-50 Years
Office Equipment	3-10 Years
Computer Equipment[1]	3-10 Years
Furniture & Fixtures[1]	5-10 Years
Vehicles[1]	3-8 Years

[1] For these class of assets, based on internal assessment, the management believes that the useful lives as given above best represent the period over which management expect to use these assets. Hence the useful lives for these assets is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013

Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Intangibles assets are stated at cost of acquisition less accumulated amortisation.

The Company has capitalised the consideration paid for acquiring the software Licences and website development, as these assets provide significant future economic benefits over a long period.

Software	3-10 Years
Trademark	10 Years
Research & Development	10 Years

V Impairment of Tangible and Intangible Assets

The Company assesses at each balance sheet date whether there is an indication that an asset may be impaired. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss.

After Impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such Indication exists, the Company estimates the assets or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the assets recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the years. Such reversal is recognized in the statement of profit and loss.

VI LEASES

Lease where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating lease. Operating Lease payments are recognised as an expense in the statements of profit and loss account on actual basis.

Finance leases, which effectively transfer to the company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the lower of the fair value and present value of the minimum lease payments at the inception of the lease term and disclosed as leased assets. Lease payments are apportioned between the finance charges and reduction of the lease liability based on the implicit rate of return. Finance charges are charged directly against income. Lease management fees, legal charges and other initial direct costs are capitalized

If there is no reasonable certainty that the Company will obtain the ownership by the end of the lease term, capitalized leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.

VII INVESTMENT

Investment, which are realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

VIII VALUATION OF INVENTORIES

Raw Materials, work-in-progress, stores and Spares and Spares, components, consumables, packing material, Finished Goods and stock-in trade are stated at the lower of cost or net realisable value. However, materials and other items held for use in production of inventories are not written down below cost if the finished goods in which they will be incorporated are expected to be sold at or above cost.

In determining the cost of raw materials, packing materials, packing materials stock in-trade, stores, spares, components and consumables, First in first out method is used unless the item of stock is out unique nature and separately identifiable. Costs of inventories comprise all costs of purchase, duties, and taxes (other than those subsequently recoverable from tax authorities) costs of conversion and all other costs incurred in bringing the inventories to their present location & condition.

IX BORROWING COST

Borrowing cost includes interest and amortization, of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing Costs that are attributable to the acquisition, construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for the intended use. All other borrowing costs are charged to revenue in the period in which these are incurred.

X EMPLOYEE BENEFITS

Contributions to defined contribution scheme such as Employees State Insurance & Provident Fund are charged to the Profit & Loss account as incurred. The contributions are made to a Government administered Provident Fund towards which the company has no further obligations beyond its monthly contributions.

XI FOREIGN CURRENCY TRANSACTION

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are re-instated using the exchange rate prevailing at the reporting rate. Non-monetary items which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction: and non-monetary items which are measured at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange Differences

Exchange differences arising on the settlements of monetary items or on restatements of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expense in the year in which they arise.

XII PROVISIONS CONTINGENT LIABILITIES & CONTINGENT ASSETS

a. Provisions

A provision is recognized when the company has present obligations as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and reliable estimate can be made of amount of the obligation. Provisions are not discounted at their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

b. Contingent Liabilities

A Contingent liabilities is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resource will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial in the financial statements.

XIII GOVERNMENT GRANTS

Where the government grant is of such a nature that it cannot be directly relatable to the particular asset

In case of a government grant of a nature, related to depreciable assets, however not directly related to a particular asset required so much of the amount which bears to the total government grant, the same proportion as such asset bears to all the assets in respect of or with reference to which the government grant is so received, is so received, is deducted from the actual cost/ written down value of the asset as the case may be.

Where the government grant relates to a particular depreciable fixed asset

Where the government grant relates to depreciable fixed assets, the grants shall be deducted from the actual cost of the asset or assets concern or from the written down value of block of assets to which concern assets or assets belongs to.

Where the government grant relates to a non-depreciable asset

Where the government grants relates to a non-depreciable asset requiring fulfilment of certain obligations, the grant is recognised as income over the same period over which the cost of meeting such obligation is charged to income.

XIV INCOME TAXES

Tax expense comprises current tax and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. Deferred Income taxes reflect the impact of current year's timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that the sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Minimum Alternate Tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for credit Available in respect of minimum Alternative tax under the income-tax Act, 1961 the said asset as created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement". the company reviews the "MAT credit entitlement " asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

XV EARNINGS PER SHARE

Base earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting dividend on preference shares and attributable taxes) by the weighted average number of equity shares outstanding during the year.

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

XVI CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand balance with banks.

XVII CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals, or accruals of past or future operating cash receipts or payments and item of expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

XVIII CHANGE IN ACCOUNTING POLICY

Any change in an accounting policy which has a material effect should be disclosed. The amount by which any item in the financial statements is affected by such change should also be disclosed to the extent ascertainable. Where such amount is not ascertainable, wholly or in part, the fact should be indicated. If a change is made in the accounting policies which has no material effect on the financial statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should be appropriately disclosed in the period in which the change is adopted.

There is no change in accounting policy during the year.

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (47) [See below]

Textual information (47)

Disclosure of employee benefits explanatory [Text Block]

Contributions to defined contribution scheme such as Employees State Insurance & Provident Fund are charged to the Profit & Loss account as incurred. The contributions are made to a Government administered Provident Fund towards which the company has no further obligations beyond its monthly contributions.

[201300] Notes - Segments

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

	01/04/2023 to 31/03/2024
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (48) [See below]

Textual information (48)

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

38) Segment Reporting

In accordance with AS-17 "Segment Reporting" ,the company has not identified any business /geographical segment as reportable segment hence accordingly, disclosure on segment reporting has not made in financials.

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

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	DAIRY INDIA PRIVATE LIMITED	DAIRY INDIA PRIVATE LIMITED	ANANDA INDUSTRIES PRIVATE LIMITED	ANANDA INDUSTRIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U15209DL2004PTC124963	U15209DL2004PTC124963	U15209DL2003PTC121214	U15209DL2003PTC121214
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Purchase of Milk & Milk Products, Reimbursement of other expenses, Other Expenses, Sale of Milk & Milk Products, Processing Charges and Royalty	Purchase of Milk & Milk Products, Reimbursement of other expenses, Other Expenses, Sale of Milk & Milk Products, Processing Charges and Royalty	Sale of Milk & Milk Products	Sale of Milk & Milk Products
Related party transactions [Abstract]				
Purchases of goods related party transactions	18,148.42	9,194.8	0	40.27
Revenue from sale of goods related party transactions	13,395.02	11,042.93		
Purchases of tangible assets related party transactions	0	0		
Advances given during year related party transactions			0	9.2
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	32.51		
Reimbursement of expenses incurred by related party during year related party transactions	0	0		
Other related party transactions expense	133	232.3		
Other related party transactions income	11.45	11.09	169.94	
Outstanding balances for related party transactions [Abstract]				
Maximum amount payable to related party during period	580.46	580.46		
Maximum amount receivable from related party during period	0	0	4,928.15	4,928.15
Amount written off during period in respect of debts due from related parties	0	0	0	0

Amount written back during period in respect of debts due to related parties	0	0	0	0
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Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ANANDA HOUSE PRIVATE LIMITED	ANANDA HOUSE PRIVATE LIMITED	MDS INFRAPROJECTS PRIVATE LIMITED	MDS INFRAPROJECTS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U70100DL2002PTC117561	U70100DL2002PTC117561	U45200DL2007PTC157917	U45200DL2007PTC157917
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Rental Expenses net of repairs, Tax Expense on behalf of Libra and Electricity Expense	Rental Expenses net of repairs, Tax Expense on behalf of Libra and Electricity Expense	Expense paid on behalf of MDS	Expense paid on behalf of MDS
Related party transactions [Abstract]				
Advances given during year related party transactions			22.3	276.25
Other related party transactions expense	47.04	12.41	0.83	3.34
Outstanding balances for related party transactions [Abstract]				
Maximum amount payable to related party during period	11.24	11.24		
Maximum amount receivable from related party during period	0	0	364.04	364.04
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	KILLA FINANCIAL SERVICES PRIVATE LIMITED	KILLA FINANCIAL SERVICES PRIVATE LIMITED	ANANDA FOODS LIMITED	ANANDA FOODS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65100DL1994PTC059662	U65100DL1994PTC059662	U15209DL2016PLC298653	U15209DL2016PLC298653
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Advance Given/Reimbursement of other Expense	Advance Given/Reimbursement of other Expense	Purchases,Sales,Expense paid on behalf of Ananda Foods Ltd Limited	Purchases,Sales,Expense paid on behalf of Ananda Foods Ltd Limited
Related party transactions [Abstract]				
Purchases of goods related party transactions			4,652.42	10,805.37
Revenue from sale of goods related party transactions			619.75	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0.22		
Other related party transactions expense			6.04	1.6
Outstanding balances for related party transactions [Abstract]				
Maximum amount receivable from related party during period	0.56	0.56	71.39	71.39
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ANANDA PROTEIN LIMITED	ANANDA PROTEIN LIMITED	R.S.Dixit HUF	R.S.Dixit HUF
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAGHR9958C	AAGHR9958C
CIN of related party	U15490DL2016PLC304754	U15490DL2016PLC304754		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Purchase, sales, Expense paid on behalf of Ananda Dairy Limited	Purchase, sales, Expense paid on behalf of Ananda Dairy Limited	Reimbursement of other expenses	Reimbursement of other expenses
Related party transactions [Abstract]				
Purchases of goods related party transactions	11,229.14	14,498.4		
Revenue from sale of goods related party transactions	9,229.68	2,885.46		
Advances given during year related party transactions			0	0
Reimbursement of expenses incurred by related party during year related party transactions			0	0
Other related party transactions expense	1.93	2.18		
Outstanding balances for related party transactions [Abstract]				
Maximum amount receivable from related party during period	4,009	4,009	1.72	1.72
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	9		10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Radhey Shyam Dixit	Radhey Shyam Dixit	Sunita Dixit	Sunita Dixit
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKPD7321H	AAKPD7321H	ADZPD4680K	ADZPD4680K
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Loan received, Loan paid and Director remuneration	Loan received, Loan paid and Director remuneration	Director remuneration	Director remuneration
Related party transactions [Abstract]				
Other related party transactions expense	0	0		
Other related party transactions contribution made	414.88	774.75	40	
Other related party transactions contribution received	415	1,490.66	41.45	
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	90	90	18	18
Outstanding balances for related party transactions [Abstract]				
Maximum amount payable to related party during period	715.91	715.91	478.62	478.62
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	11		12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Shri Rahul Dixit	Shri Rahul Dixit	Ms Himani Mittal	Ms Himani Mittal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BHOPD0420M	BHOPD0420M	BCNPM5418E	BCNPM5418E
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Director remuneration	Director remuneration	Company Secretary	Company Secretary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0		
Advances given during year related party transactions	0	0		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	96	96	7.63	6.01
Outstanding balances for related party transactions [Abstract]				
Maximum amount receivable from related party during period	30	30		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	13		14	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Jogesh Mishra	Jogesh Mishra	ASHOK KUMAR SHARMA	ASHOK KUMAR SHARMA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALKPM0992J	ALKPM0992J	BDXPS0388A	BDXPS0388A
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Director remuneration	Director remuneration	Director remuneration	Director remuneration
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	10.22	10.32	0	0.39
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	15	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	RSD DAIRY PRIVATE LIMITED	RSD DAIRY PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U15200DL2016PTC298897	U15200DL2016PTC298897
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Sales, purchases, Receipt against sale	Sales, purchases, Receipt against sale
Related party transactions [Abstract]		
Purchases of goods related party transactions	1,953.96	107.18
Revenue from sale of goods related party transactions	0	2,385.69
Purchases of tangible assets related party transactions	1,931.33	
Reimbursement of expenses incurred by related party during year related party transactions	0.25	
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
	Disclosure of notes on related party explanatory [TextBlock]	Textual information (49) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (49)

Disclosure of notes on related party explanatory [Text Block]

33 Related Party Disclosures

A Name of the related parties & nature of relationship

i Related Parties with whom transaction has taken place

Party	Relation
Ananda Industries Pvt Limited (Formerly Gopaljee Agro Products Pvt Ltd)	Company having common director/shareholder
Dairy India Private Limited	Company having common director/shareholder
MDS Infra Project (P) Ltd	Company having common director/shareholder
Killa Financial Services Pvt Ltd	Company having common director/shareholder
A1 farmers Milk Producer Company Ltd (formerly Kisan Vikas Milk Producer Ltd)	Company having common director/shareholder
Ananda House Pvt Ltd (former Libra Craft Pvt. Ltd.)	Company having common director/shareholder
Ananda Foods Ltd	Company having common director/shareholder
Ananda Protein Limited (Pyaar Dulaar Dairy Limited)	Company having common director/shareholder
R.S.Dixit HUF	An entity owned by director/shareholder

ii Key Management Personnel

Party	Position
Shri Radhey Shyam Dixit	Managing Director
Smt. Sunita Dixit	Director
Shri. Rahul Dixit	Whole Time Director
Shri Jogesh Mishra	Director
Sh. K.M.L. Pathak	Independent Director
Sh. Tarun Shridhar	Independent Director
Ms. Himani Mittal	Company Secretary

B Transactions during the year

(Rs. In Lakh)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Dairy India Private Limited		
Purchase of Milk & Milk Products	18,148.42	9,194.80
Reimbursement of other expenses	-	32.51
Sale of Milk & Milk Products	13,395.02	11,042.93
Processing Charges	133.00	232.30
Royalty	11.45	11.09
Ananda Industries Pvt Limited (Formerly Gopaljee Agro Products Pvt Ltd)		

Purchases	-	40.27
Payment against purchase	-	9.20
Payment Received	169.94	-
Ananda House Pvt Ltd (former Libra Craft Pvt. Ltd.)		
Rental Expenses (net of repairs)	14.16	11.66
Tax Expense on behalf of Libra	0.10	-
Electricity Expense	10.77	0.75
Paid	22.00	-
MDS Infra Project (P) Ltd		
Expense paid on behalf of MDS	0.83	3.34
Rent	-95.00	276.25
TDS deducted	72.70	
Killa Financial Private Limited		
Reimbursement of other Expense	-	0.22
RSD Dairy (P) Limited		
Sales		1,205.89
Purchase	-1,953.96	107.18
Payment against purchase	1,931.33	1,179.80
Reimbursement of other Exp	0.25	-
Ananda Protein Limited (Pyaar Dulaar Dairy Limited)		
Purchase	11,229.14	14,498.40
Sales	9,229.68	2,885.46
Expense paid on behalf of Ananda Dairy Limited	1.93	-2.18
Ananda Foods Ltd		
Purchase	4,652.42	10,805.37
Expense paid on behalf of Ananda Foods Ltd Limited	5.68	-1.60
TDS Paid	0.36	-
Sales	619.75	-
Radhey Shyam Dixit		
Loan received	415.00	1,490.66
Loan re-paid	414.88	774.75
Smt Sunita Dixit		
Loan received	41.45	-
Loan re-paid	40.00	-
Director's Remuneration		
Shri Radhey Shyam Dixit		
Director's Remuneration	67.48	67.50

Allowances	22.52	22.50
Shri Rahul Dixit		
Director's Remuneration	72.00	72.00
Allowances	24.00	24.00
Smt. Sunita Dixit		
Director's Remuneration	13.48	13.50
Allowances	4.52	4.50
Sh. Tarun Shridhar		
Sitting Fees	0.10	-
Sh. K.L.M.Pathak		
Sitting Fees	0.10	-
Ashok Kumar Sharma		
Remuneration	-	0.20
Allowance	-	0.20
Jogesh Mishra		
Remuneration	7.69	5.99
Allowances	2.53	4.34
Ms Himani Mittal		
Remuneration	5.55	3.97
Allowances	2.08	2.04
C Balances as at the year end		
		(Rs. In Lakh)
		For the year ended
Particulars	For the year ended	ended
	31st March, 2024	31st March,
		2023
As (Payables)/Receivable		
Ananda Industries Pvt Limited (Formerly Gopaljee Agro Products Pvt Ltd)	4,758.11	4,928.15
Dairy India Private Limited	46.50	-580.46
MDS Infra Project (P) Ltd	331.18	364.04
Killa Financials Services Pvt Ltd	0.56	0.56
RSD Dairy (P) Ltd	-1.76	-81.09
Ananda House Pvt Ltd (Former Libra Craft Pvt Ltd)	-14.17	-11.24
Ananda Foods Ltd	-20.84	71.39
R.S.Dixit HUF	1.72	1.72
Rahul Dixit	30.00	30.00
Sunita Dixit	-480.07	-478.62

Radhey Shyam Dixit	-716.03	-715.91
Ananda Protein Limited (Pyaar Dulaar Dairy Limited)	-114.85	4,009.00

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]	Textual information (50) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (50)**Disclosure of leases explanatory [Text Block]**

Note 34 :
Lease Rent as
per AS19

Reconciliation between the total of minimum lease payments and their present value as at the balance sheet date with following segregation;

(Rs. In Lakh)

Particulars	for the year ended 31st March, 2024	for the year ended 31st March, 2023
a) Not later than one year	736.63	575.54
b) later than ne year and not later than five years	1,053.71	938.12
c) later than five year		-

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]	Textual information (51) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,641.36	1,121.23
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,641.36	1,121.23

Textual information (51)

Disclosure of earnings per share explanatory [Text Block]

29 Earnings Per Share		
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Profit / (Loss) for the period (INR in Lakh)	1,641.35	1,121.23
Weighted average number of shares (No) - Basic	48,86,960	48,86,960
Weighted average number of shares (No) - Diluted	48,86,960	48,86,960
Nominal value per share (INR)	10.00	10.00
earnings per share - Basic	33.59	22.94
earnings per share - Diluted	33.59	22.94

[202800] Notes - Subsidiary information

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

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

[201900] Notes - Income taxes

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (52) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	106.82	0.85
Total deferred tax assets	106.82	0.85

Textual information (52)

Disclosure of notes on income taxes explanatory [Text Block]

31 Tax Expense		
a Current Tax		
The Company has made provision of current tax of INR. 521.00 Lakh (PY INR 549.01 Lakh) as per the normal provisions of the I. Tax Act, 1961.		
b Deferred Tax		
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Deferred Tax Liability on account of Depreciation :		
WDV as per Companies Act, 2013	7,152.93	6,694.67
WDV as per Income Tax Act, 1961	7,325.18	6,547.22
Timing Difference (a)	(172.25)	147.45
Deferred Tax(Asset)/ Liability		
On Other Disallowances / Allowances		
Others	(133.49)	(149.89)
Timing Difference (b)	(133.49)	-149.89
Total Timing Differences (A+B)/(A-B for Previous Year)		
	(305.74)	-2.44
Deferred Tax Liability / (Asset)	34.94%	34.94%
Deferred Tax Liability during the year		
Closing Net Deferred Tax Liability/(Asset) (A)	(106.82)	(0.85)
Opening Deferred Tax Liability (B)	(0.85)	-232.12
Prior Adjustments		-
Income Credited/(Debited) to Profit & Loss (A-B)	105.97	-231.27

[202400] Notes - Investments in associates

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

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

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

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

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

[202100] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2023 to 31/03/2024
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (53) [See below]
Disclosure of other provisions explanatory [TextBlock]	

Textual information (53)**Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

37 Contingent Liabilities and Commitments		
		(Rs. In Lakh)
Particulars	For The Year Ended 31st March, 2024	For The Year Ended 31st March, 2023
Contingent liabilities:		
a) Income tax matter under litigation against which appeal has been filed for the AY 2017-18 before the CIT Appeal	3,849.35	3,849.35
b) Corporate Guaranantee to Bank	3,930.00	3,930.00
c) Bank guaranttee (to Statutory Authorities)	1,353.52	1,353.52

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	507.94	65.65	457.77
Total cash and cash equivalents	507.94	65.65	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	521	549.01	
Total income taxes paid (refund)	521	549.01	

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,63,035.03	1,60,890.86
Revenue from sale of services	0	0
Total revenue from operations other than finance company	1,63,035.03	1,60,890.86
Total revenue from operations	1,63,035.03	1,60,890.86
Other income	363.3	574.92
Total revenue	1,63,398.33	1,61,465.78
Expenses [Abstract]		
Cost of materials consumed	1,34,165.84	1,36,123.95
Purchases of stock-in-trade	210.42	146.94
Changes in inventories of finished goods, work-in-progress and stock-in-trade	5,648.56	2,131.51
Employee benefit expense	4,296.21	4,311.29
Finance costs	2,091.01	2,359.67
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,007.97	1,059.84
Total depreciation, depletion and amortisation expense	1,007.97	1,059.84
CSR expenditure	32.23	43.78
Other expenses	(A) 13,889.7	(B) 13,387.29
Total expenses	1,61,341.94	1,59,564.27
Total profit before prior period items, exceptional items, extraordinary items and tax	2,056.39	1,901.51
Total profit before extraordinary items and tax	2,056.39	1,901.51
Total profit before tax	2,056.39	1,901.51
Tax expense [Abstract]		
Current tax	521	549.01
Deferred tax	-105.97	231.27
Total tax expense	415.03	780.28
Total profit (loss) for period from continuing operations	1,641.36	1,121.23
Total profit (loss) for period before minority interest	1,641.36	1,121.23
Total profit (loss) for period	1,641.36	1,121.23
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 33.59	[INR/shares] 22.94
Diluted earnings per equity share	[INR/shares] 33.59	[INR/shares] 22.94
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

Footnotes

(A) Other expenses : 13921.93 Less: CSR Expenses : -32.23

(B) Other expenses : 13431.07 Less: CSR Expenses : -43.78

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (54) [See below]	
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	1,63,035.03	1,60,890.86
Total revenue from sale of products	1,63,035.03	1,60,890.86
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]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (55) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	91.57	65.75
Total interest income on current investments	91.57	65.75
Total interest income	91.57	65.75
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	7.28	18.22
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	41.32	3.16
Miscellaneous other non-operating income	223.13	487.79
Total other non-operating income	271.73	509.17
Total other income	363.3	574.92
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (56) [See below]	
Interest expense [Abstract]		
Other interest charges	2,091.01	2,359.67
Total interest expense	2,091.01	2,359.67
Total finance costs	2,091.01	2,359.67
Employee benefit expense [Abstract]		
Salaries and wages	4,042.56	3,987.58
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	(A) 121.04	(B) 113.56
Total contribution to provident and other funds	121.04	113.56
Gratuity	50	44.71
Staff welfare expense	82.61	165.44
Total employee benefit expense	4,296.21	4,311.29
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	1,839.25	2,130.56
Rent	736.63	575.54
Repairs to building	13.35	32.58
Repairs to machinery	76.03	105.08
Insurance	50.53	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	917.54	1,159.27

Total rates and taxes excluding taxes on income	917.54	1,159.27
Subscriptions membership fees	23.01	21.28
Telephone postage	87.2	68.04
Printing stationery	63.19	67.04
Travelling conveyance	812.17	696.05
Legal professional charges	374.08	222.97
Safety security expenses	284.24	279.92
Directors sitting fees	0	0
Advertising promotional expenses	892.67	1,563.89
Guarantee commission	42.59	13.25
Cost repairs maintenance other assets	748.94	708.61
Cost transportation [Abstract]		
Cost freight	5,250.02	4,200.12
Cost loading and unloading	88.83	73.85
Total cost transportation	5,338.85	4,273.97
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	9	15
Total payments to auditor	9	15
Miscellaneous expenses	(C) 1,580.43	(D) 1,454.24
Total other expenses	(E) 13,889.7	(F) 13,387.29
Current tax [Abstract]		
Current tax pertaining to current year	521	549.01
Total current tax	521	549.01

Footnotes

(A) Contribution to provident funds : 94.94 contribution to ESIC : 26.1

(B) Contribution to provident funds : 80.69 contribution to ESIC : 32.87

(C) Processing Charges : 1385.2 General Office & Other Expenses : 96.66 Leakage Expenses : 96.73 Interest on late deposit of statutory dues : 1.84

(D) Processing Charges : 1145.24 General Office & Other Expenses : 196.11 Leakage Expenses : 107.29 Interest on late deposit of statutory dues : 5.6

(E) Other expenses : 13921.93 Less: CSR Expenses : -32.23

(F) Other expenses : 13431.07 Less: CSR Expenses : -43.78

Textual information (54)

Disclosure of revenue from sale of products explanatory [Text Block]

20 Revenue from Operation	(Rs. In Lakh)	
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Revenue From Operation:-		
Domestic sales	1,61,939.76	1,60,137.16
Export sales	1,095.27	753.70
Total	1,63,035.03	1,60,890.86

Textual information (55)

Disclosure of notes on other income explanatory [Text Block]

21 Other Income		
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Scrap Sale	174.15	260.56
Interest Received	91.57	65.75
Royalty Received	10.60	10.46
profit on sale of assets	41.32	3.17
Miscellaneous Income	38.38	216.77
Foreign Exchange gain/loss (Income)	7.28	18.22
Total	363.30	574.92

Textual information (56)

Disclosure of notes on finance cost explanatory [Text Block]

26 Finance Cost		
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Bank Charges	41.55	40.14
Loan processing expense	85.93	98.85
Interest on Loan	1,963.54	2,220.67
Total	2,091.01	2,359.67

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	Textual information (57) [See below]	
Changes in inventories of finished goods	5,664.27	2,363.28
Changes in other inventories	-15.71	-231.77
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	5,648.56	2,131.51
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	1,61,939.76	1,60,137.16
Domestic sale traded goods	1,095.27	753.7
Total domestic turnover goods, gross	1,63,035.03	1,60,890.86
Total revenue from sale of products	1,63,035.03	1,60,890.86
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

Textual information (57)

Additional information on profit and loss account explanatory [Text Block]

22 Cost of Material Consumed			
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023	
Raw Materials:			
Opening Inventory	888.46	1,200.65	
Add: Purchases	1,24,923.88	1,26,833.94	
Add: Procurement Expenses	1,684.64	740.72	
Less: Closing Inventory	1,584.98	888.46	
Cost of Material Consumed	1,25,911.99	1,27,886.85	
Packing Materials:			
Opening Inventory	919.51	820.09	
Add: Purchases	6,127.85	6,788.12	
Less: Closing Inventory	963.92	919.51	
Cost of Packing Material Consumed	6,083.44	6,688.70	
Product Consumable & Ingredients:			
Opening Inventory	451.72	377.74	
Add: Purchases	2,194.56	1,622.39	
Less: Closing Inventory	475.88	451.72	
Consumable Stores	2,170.40	1,548.41	
Total	1,34,165.84	1,36,123.95	
23 Cost of Stock in Trade			
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023	
Cattle Feed & Supplements:			
Opening Inventory	50.40	54.60	
Add: Purchases	332.30	142.74	
Less: Closing Inventory	172.28	50.40	
Cattle Feed & Supplements Consumed	210.42	146.94	
Total	210.42	146.94	
24 Change in Inventories			
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023	
Finished Goods:			
Opening Inventory	30,096.59	32,459.87	
Less: Closing Inventory	24,432.33	30,096.59	
Change in Inventories	5,664.27	2,363.28	
Store, Consumables & Fuel:			
Opening Inventory	1,557.79	1,326.02	
Less: Closing Inventory	1,573.50	1,557.79	
Change in Inventories	-15.71	-231.77	

Total	5,648.56	2,131.51
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25 Employee Benefit Expense		
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Salaries,Wages and Bonus	4,042.56	3,987.58
Staff Welfare	82.60	165.44
Contribution to provident funds	94.94	80.69
contribution to ESIC	26.10	32.87
Gratuity	50.00	44.71
Total	4,296.21	4,311.29

27 Depreciation and amortisation Expense		
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Depreciation on tangible asset	999.24	1,046.68
Amortisation of intangible asset	8.73	13.15
Total	1,007.97	1,059.84

28 Other Expenses		
Particulars	For the year ended 31st Mar 2024	For the year ended 31st March, 2023
Power & Fuel	1,839.25	2,130.56
Repairs & Maintenance:		
- Repair & Maintenance of Building	13.35	32.58
- Repair & Maintenance of Plant & Machinery	76.03	105.08
- Repair & Maintenance - Others	748.94	708.61
Loading/ Unloading Charges	88.84	73.85
Freight & Cartage Outward	5,250.02	4,200.12
Processing Charges	1,385.20	1,145.24
Audit Fees	9.00	15.00
Rates & Taxes	917.54	1,159.27
Legal & Professional Expenses	374.08	222.97
Rent	736.63	575.54
Security Expenses	284.24	279.92
Travelling & Conveyance Expenses	812.17	696.05
General Office & Other Expenses	96.66	196.11
Advertisement & Sales Promotion Expenses	892.67	1,563.89
Foreign Exchange gain/loss	-	-
Leakage Expenses	96.73	107.29
Interest on late deposit of statutory dues	1.84	5.60
Printing & Stationery Charges	63.19	67.04
Licence Fees & Subscription Expenses	23.01	21.28
Telephone Expenses	85.69	66.39
Postage & Courier Expenses	1.51	1.65
CSR Expenses	32.23	43.78
Commission/Brokerage	42.59	13.25
loss on sale of assets	-	-

insurance	50.53	-
Total	13,921.93	13,431.07

32	Payments to Auditors		
	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Statutory Audit	13.00	7.00
	Tax Audit Fees & ITR Filing	2.00	2.00
	Certification and Other Fees	10.25	1.50
	Total	25.25	10.50

35	Consumption of raw materials (a) & components				(Rs. In Lakh)
	Particulars	For The Year Ended 2023-24 31st March, 2023		For The Year Ended 2022-23 31st March, 2023	
	INR	% of total consumption	INR	% of total consumption	
	Imported	293.87	0.22%	8.39	0.01%
	Indigenous	1,33,872	99.78%	1,36,116	99.99%
	Total	1,34,166	100.00%	1,29,222	100.00%

35(b) C.I.F. Value of Imports

		(Rs. In Lakh)	
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023	
Raw material & components	293.87	8.39	
Capital Goods	210.69	-	
Total	504.56	8.39	

35 © Earnings in foreign exchange

				(Rs. In Lakh)	
Particulars	Amount in Foreign currency	Amount in INR	Amount in Foreign currency	Amount in INR	
Export of Goods	2023-2024		2022-2023		
USD	8.44	394.64	4.27	317.21	
AUS Dollar	10.24	519.87	8.07	436.25	
	-				
Total	18.68	914.51	12.34	753.46	

Expenditure in foreign
currency

				(Rs. In Lakh)	
Particulars	Amount in Foreign currency	Amount in INR	Amount in Foreign currency	Amount in INR	
	2023-2024		2022-2023		
Travel	-	-	0.02	2.00	

Singapore Dollar	0.03	2.00		
UAE Dhiraams	0.18	4.03		
Any Others	-			
Total	0.21	6.03	0.02	2.00

Note 36 : Corporate Social Responsibility

Particulars	(Rs. In Lakh)	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Gross amount required to be spent for the financial year	32.23	29.65
Amount spent during the year	32.23	43.78

39) Ratio Analysis

Particulars	Numerator	Denominator	Year Ended March 31, 2024	Year Ended March 31, 2023	Variance (in %)
Current ratio	Current assets	Current liabilities	1.23	1.26	(2.38)
Debt-equity ratio	Total debt	Shareholder's equity (Total equity)	1.46	2.40	(39.22)
Debt service coverage ratio	Earnings available for debt service	Debt service	1.28	1.46	(12.65)
Return on equity ratio	Net profit after taxes	Shareholder's equity	0.13	0.10	28.09
Inventory turnover ratio	Revenue from operations	Average inventory	5.16	4.58	12.71
Trade receivables turnover ratio	Revenue from operations	Trade receivables	27.27	18.81	44.98
Trade payables turnover ratio	Purchases	Trade payables	10.43	10.50	(0.72)
Net capital turnover ratio	Revenue from operations	Working capital	22.99	17.11	34.36
Net profit ratio	Net profit after taxes	Revenue from operations	1.01%	0.70%	44.46
Return on capital employed	Earning before interest and taxes	Capital employed	23%	22%	5.10
Return on investment	Income generated from investments	Time weighted average investments	NA	NA	NA

40) Others

In the opinion of the Board, based on the representations made by the management, the current assets and loans and advances are approximately of the value stated, if realized in the

a

ordinary course of business. The provision of all the known liabilities is adequate and not in excess of the amount reasonably necessary.

b The company is in process of strengthening its accounting & Internal controls for its smooth operations.

c The Company has no international transactions with associated enterprises.

d The Company has made the provision for gratuity in the statement of profit and loss account on the basis of their estimation and the Management represents that provision based on actuarial valuation will be finalised in the next financial year.

e The company is in process of doing reconciliation of GST Input as per GST Return 2A & GSTR 3B with the books of accounts along with the output Liability reconciliation between books & returns. GST Cash ledgers & Credit ledgers are also under process of reconciliation . Management believes that the same will not have any material impact on GST Input/Liability figures reflected in financials.

f Balance of Sundry Debtors, Sundry Creditors and Loans & Advances are subject to confirmation and reconciliation thereof. Any adjustment, if required, will be recognized in the books of account on the receipt of confirmation from the parties and reconciliation thereof with the books of account.

g These financial statements have been prepared in the format prescribed by the schedule III to the Companies Act, 2013. Previous years' figures have been recast/restated/regrouped, wherever considered necessary.

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (58) [See below]

Textual information (58)

Disclosure of revenue explanatory [Text Block]

II RECOGNITION OF REVENUE

Revenue from sale of goods in the course of ordinary activities is recognized when property in the goods or all the significant risk and reward of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognized as revenue is exclusive of Goods and Services Tax, and is net of returns, trade discounts and quantity discounts. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable. Royalty income is recognised in other income on an accrual basis on accordance with the substance with the substance of the relevant agreement.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	RADHEY SHYAM DIXIT	SUNITA DIXIT	RAHUL DIXIT	JOGESH KUMAR MISHRA
Director identification number of key managerial personnel or director	00252030	01322403	07492523	06461384
Permanent account number of key managerial personnel or director	AAKPD7321H	ADZPD4680K	BHOPD0420M	ALKPM0992J
Date of birth of key managerial personnel or director	08/09/1967	07/10/1969	11/09/1991	15/08/1971
Designation of key managerial personnel or director	Managing Director	Director	Whole Time Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 32,25,060	[shares] 12,56,499	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	90	18	96	10.22
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	90	18	96	10.22
Total key managerial personnel or director remuneration	90	18	96	10.22

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5	6	7
	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	KRISHAN MURARI PATHAK LAL	T A R U N SHRIDHAR	HIMANI MITTAL
Director identification number of key managerial personnel or director	09652995	02749561	
Permanent account number of key managerial personnel or director	ABZPP6046M	AVIPS8433J	BCNPM5418E
Date of birth of key managerial personnel or director	07/12/1953	13/07/1959	14/04/1991
Designation of key managerial personnel or director	Director	Director	Company Secretary
Qualification of key managerial personnel or director	Graduate	Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	7.63
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	7.63
Sitting fees key managerial personnel or director	0.1	0.1	
Total key managerial personnel or director remuneration	0.1	0.1	7.63

[301000] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [LineItems]			
CSR project or activity identified	Dairy Development Program	Dairy Development	Dairy Development
Sector in which project is covered	Animal welfare	Animal welfare	Animal welfare
Whether projects or programs undertaken in local area or other	YES	YES	YES
Name of state or union territory where projects or programs was undertaken	Uttar Pradesh	Uttar Pradesh	Uttar Pradesh
Name of district where projects or programs was undertaken	UTTAR PRADESH	UP/Rajasthan	U.P
Budget amount outlay project or program wise	17.1	9.5	6.13
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	17.1	9	6.13
Total amount spent on projects or programs	17.1	9	6.13
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under special Act of Parliament/State Legislature	By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under special Act of Parliament/State Legislature

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

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2021-22	2022-23
Profit before tax of financial year	1,901.51	1,592.17	1,340.27
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,901.51	1,592.17	1,340.27

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (59) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (60) [See below]
Average net profit for last three financial years	1,611.32
Prescribed CSR expenditure	32.23
Amount CSR to be spent for financial year	32.23
Amount CSR spent for financial year	32.23
Amount spent in local area	32.23
Amount unspent CSR	0
Details of implementing agency	Ananda Foundation - CSR00033671

Textual information (59)**Disclosure of composition of CSR committee [Text Block]**

Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Radhey Shyam dixit	Executive Director	2	2
2.	Mrs. Sunita Dixit	Non-Executive Director	2	2
3.	Mr. Rahul Dixit	Executive Director	2	2
4.	Mr. KML Pathak	Independent Director	2	2

Textual information (60)

Details CSR policy [Text Block]

Ananda Dairy Limited (“the Company”) has framed a CSR Policy in compliance with the provisions of the Companies Act, 2013 and Rules made thereunder. The Company shall take up activities mentioned in its policy as and when fruitful opportunity exists.

The Board of Directors at its meeting approved the alteration and amendment of the CSR Policy pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Rule 5 of Companies (Corporate Social Responsibility Policy) Rules, 2014, (as amended) In line with the guidelines given under Schedule VII of the Companies Act, 2013, the CSR Committee has identified activities primarily in major areas Welfare of People associated with Food and Dairy Industry like:

1. Vision of uplifting the Standard of Living of Dairy farmers incorporating sustainable livelihood programs, inclusive of Dairy Development, Women Empowerment and Health Sanitization

2. Enhancing of incomes of milk producers by building their cattle capacity, free health check-ups etc.

The Company actively contributes to the social and economic development of the communities in which it operates. The Company’s Corporate Social Responsibility (“CSR”) policy encompasses formulation, implementation, monitoring, evaluation, documentation and reporting of CSR activities taken up by the Company. Through its social investments, the Company addresses various needs of communities residing in the vicinity of its facilities and plants by taking sustainable initiatives in the areas of health, education, animal welfare, infrastructure and community development, and response to natural calamities and pandemics.