

WHEEL FLEXIBLE PACKAGING PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U74900DN2016PTC000492	
Permanent account number of entity	AABCW7882J	
Address of registered office of company	Survey No 121 Village Nani Tambadi, Vapi, Gujarat - 396 193	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	137	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	27/09/2024	
Period covered by financial statements	2023-2024	2022-2023
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)	Survey No 121 Village Nani Tambadi, Vapi, Gujarat - 396 193	
Name of city of place of maintenance of computer servers (storing accounting data)	Gujarat	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Gujarat	
Pin code of place of maintenance of computer servers (storing accounting data)	396193	
Name of district of place of maintenance of computer servers (storing accounting data)	Valsad	
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)	0260-2668640	
Whether books of account and other books and papers are maintained on cloud	No	
Total number of product or service category	1	
Description of principal product or services category	Flexible Packaging Product	

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]	Product1	Product2
	01/04/2023 to 31/03/2024	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	3920	3923
Description of product or service category	Flexible Packaging Product	Flexible Packaging Product
Turnover of product or service category	6,884.99	2,387.7
Highest turnover contributing product or service (ITC 8 digit) code	39206919	39239090
Description of product or service	Flexible Packaging Product	Flexible Packaging Product
Unit of measurement of highest contributing product or service	MT	MT
Turnover of highest contributing product or service	6,884.99	2,387.7
Quantity of highest contributing product or service in UoM	3,322	839.57

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	RPT1	RPT2	RPT3	RPT4
	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
Name of related party	Abhilash Nambiar	Wheel Flexible Packaging	Wheel Flexible Packaging	Wheel Packaging
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Abhilash Nambiar	Wheel Flexible Packaging	Wheel Flexible Packaging	Wheel Packaging
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Remuneration	purchase of goods (Board approval not required as the transaction is at arma length price)	sale of goods (Board approval not required as the transaction is at arma length price)	sale of goods (Board approval not required as the transaction is at arma length price)
Duration of material contracts/arrangements/transactions with related party	During the year	During the year	During the year	During the year
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	No	No	No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	RPT5
	01/04/2023 to 31/03/2024
Name of related party	Wheel Packaging
Nature of related party relationship	Firm in which director, manager or his relative is a partner
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Wheel Packaging
Nature of related party relationship	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	purchase of goods (Board approval not required as the transaction is at arma length price)
Duration of material contracts/arrangements/transactions with related party	During the year
Whether approval taken from board for material contracts/arrangements/transactions with related party	No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Director
	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	BALACHANDRAN
Middle name of director	KAMMARAN
Last name of director	NAMBIAR
Designation of director	Managing Director
Director identification number of director	07445979
Date of signing board report	27/09/2024

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Flexible Packaging Product
Description of main product/service	Flexible Packaging Product
NIC code of product/service	--

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	No amount was transferred to the reserves during the financial year 2023-24
Disclosures relating to amount recommended to be paid as dividend	The Directors have not recommended any dividend on Equity Shares for the year ended on 31st March, 2024.
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	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	N o t Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Textual information (13) [See below]
Disclosure of financial summary or highlights [TextBlock]	Textual information (14) [See below]
Disclosure of change in nature of business [TextBlock]	The Company was engaged in manufacturing of Flexible Packaging Products and there has been no change in the nature of business of the company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (15) [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, associate or Joint Venture Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (16) [See below]

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (17) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	During the year under review, there are nil significant and material orders passed by the Regulators or Courts or tribunals which would impact the going concern status of the Company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	NA
Number of meetings of board	6

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

TO,

THE SHAREHOLDERS

The board of directors are pleased to present the Eight Annual Report of the company along with the audited financial statements for the year ended 31stMarch, 2024.

1.	Financial Highlights:			
	<p>These financial statements have been prepared to comply with Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.</p> <p>The financial highlights are as below: Rs. In Lakhs</p>			
	Particulars	Year ended 31.03.2024	Year ended 31.03.2023	
Revenue from operations	13494.11	13212.10		
Other Income	51.80	103.26		
Profit (Loss) before Interest & Depreciation	1130.77	925.66		
Less: Finance cost	574.78	476.10		
Less: Depreciation	251.87	231.00		
Profit (Loss) After				

Depreciation & before Tax	304.12	218.56	
Exceptional Item			
Profit before Tax	304.12	218.56	
Tax Expense	80.09	74.19	
Profit /(Loss) after tax	224.03	144.37	
2.	Overview of Operations:		
	<p>The Company's operational performance improved marginally during the year under review. The Earnings before interest, tax, depreciation and amortization (EBITDA) increased to Rs.1130.77 Lakhs from Rs. 925.66 Lakhs as compared to previous year. The Company made profit after tax of Rs.224.03 Lakhs as compared to Rs. 144.37 Lakhs during the previous year.</p> <p>Your Directors expect the demand situation to keep improving which will result in better performance of the Company during current financial year 2024-25.</p>		
3.	Change in the nature of business;		
	The Company was engaged in manufacturing of Flexible Packaging Products and there has been no change in the nature of business of the company.		
4.	Directors and Key Managerial Personnel:		
	<p>During the year, none of the Director has appointed or resigned in accordance with the requirements of the Companies Act, 2013 during the financial year 2023-2024.</p> <p>Provisions of section 152 of Companies Act, 2013 related to retirement of directors by</p>		

	rotation are not applicable to the company. Pursuant to the provisions of Section 203 of the Act, the Directors and Key Managerial Personnels of the Company as on March 31, 2024 are:				
	Sr. No.	Name of Directors and Key Managerial personnel's	DIN/PAN	Designation	
	1	Mr. Balachandran Kammaran Nambiar	07445979	Managing Director	
	2	Mrs. Vidya Ramesh Pathak	07445986	Director	
	3	Mr. Abhilash Balachandran Nambiar		Chief Executive Officer cum Chief Financial officer.	
	4	Ms. Vidhi Rushabh Shah	BRCPS7720R	Company Secretary Appointed w.e.f. 1stMarch, 2024	
	5	Ms. Amrita Balram Lalwani	APVPC6433P	Company Secretary Resigned w.e.f. 1stMarch, 2024	
5.	Subsidiaries, Joint venture or associates:				
	The Company does not have any subsidiary, associate or Joint Venture Company.				
6.	Deposits:				

	During the year under review, the Company has not accepted any Deposit within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.	
7.	Significant and material Orders passed by the Authorities:	
	During the year under review, there are nil significant and material orders passed by the Regulators or Courts or tribunals which would impact the going concern status of the Company.	
8.	Internal Financial Controls:	
	Internal Financial Control System has been designed to provide reasonable assurance for recording and providing of reliable financial and operational information and compliance with applicable accounting standards. The system in place is commensurate with size, scale and complexity of the business.	
9.	Dividend:	
	The Directors have not recommended any dividend on Equity Shares for the year ended on 31st March, 2024.	
10.	Transfer to Reserves No amount was transferred to the reserves during the financial year 2023-24	
11.	Share Capital:	
	At the beginning of the year, the Authorized share capital of the company was Rs. 10,00,00,000/- Crores divided into 1,00,00,000 Equity Shares of Rs.10/- each and Issued, Subscribed and Paid-up Equity Share capital of the Company was Rs. 10,00,00,000/- Crores divided into 1,00,00,000 Equity Shares of Rs.10/- each. During the year under review, there was no alteration in share capital of the company.	
12.	Number of meetings of the Board:	

	<p>The Board meets at regular intervals to discuss operations of the company and business strategy. The notice of Board meeting was given well in advance to all the Directors. The Agenda of the Board meetings was circulated seven days before the date of the meeting. The Agenda for the Board meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.</p> <p>The Board met Six (6) times in the year 2023-2024 and the maximum interval between any two meetings did not exceed 120 days as follows;</p>				
	1stQuarter	2ndQuarter	3rdQuarter	4thQuarter	
	21.06.2023	25.09.2023	04.12.2023	20.01.2024	
				01.03.2024	
				31.03.2024	
13.	Directors' Responsibility Statement:				
	<p>Pursuant to provisions of Section 134 of Companies Act, 2013, the Directors of the company confirm that:</p> <p>in preparation of the annual accounts for the financial year ended 31stMarch, 2024, the applicable accounting standards and Schedule III of the companies Act, 2013 have been followed and there are no material departures from the same.</p> <p>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 at the end of the financial year and of the profit of the Company for that period.</p> <p>the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.</p> <p>the annual accounts for the year ended March 31, 2024 have been prepared on a 'going concern' basis.</p> <p>the directors have devised proper systems to ensure compliance with provisions of all applicable laws and that such systems were adequate and operating effectively.</p>				

14.	Auditors and auditors' report:
	Statutory Auditors:
	<p>M/s. Arihant Gadiya & Co., Chartered Accountants, (Firm Registration No.130073W), Vapi were appointed as statutory Auditor of the company at the 6th Annual General Meeting held on 30.09.2022 for the period of five years and to hold office till the conclusion of the 11th Annual General Meeting to be held in 2027.</p> <p>The Auditors' Report for the Financial Statements of the company is attached herewith. The Auditors' Report for the financial year ended 31st March, 2024 does not contain any qualification, reservation or adverse remark.</p>
	Cost Auditors:
	<p>In accordance with the provisions of Section 148 of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014, the Company is required to appoint a cost auditor to audit the cost records of the applicable products of the Company. Accordingly, the Board of Directors had appointed M/s Anita Naik & Co., Cost Accountants, Membership No. 45053/ACMA FRN No: 002772 as cost Auditor of the company for audit of Cost Accounting Records for the Financial Year 2023-24.</p> <p>However, on resignation by M/s Anita Naik & Co., the Board of Directors has appointed M/s Ganatra & Associates, Cost Accountants, Vapi, Membership No.50858, as Cost Auditors of the Company for audit of Cost Accounting Records for the Financial Year 2023-24.</p> <p>The remuneration of the cost auditor is proposed to be ratified subsequently by members at the ensuing Annual General meeting in accordance with the provisions of the Act and Rule 14 of the Companies (Audit and Auditors) Rules, 2014.</p>
15.	Particular of Loans, Guarantees & Investments:
	<p>During the period under review, the Company has neither granted any loan to any person or body corporate nor provided any guarantee or security in connection with a loan to any person or body corporate. Further, the</p>

Company has not made any

	investments/acquisition in terms of Section 186 of the Companies Act, 2013 during the period.
16.	Particulars of Contracts or Arrangements with Related Parties Referred to in Section 188(1):
	<p>All contracts/arrangements/transactions entered by the Company with related parties were in the ordinary course of business and on an arm's length basis.</p> <p>Details of related party transactions as per Accounting Standard 18 are set out in Note No. 35 to the standalone financial statements of the company.</p> <p>Form AOC-2 pursuant to section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the companies (Accounts) Rules, 2014 is attached herewith as Annexure A to this report.</p>
17.	Material changes and commitments:
	There are no material changes and commitments affecting the financial position of the Company, which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.
18.	Disclosure related to Cost Records
	During the year, turnover of the company exceeded threshold limit specified under provisions of Section 148(1) read with Companies (Cost Records) Rules, 2014. Hence, provisions of maintenance of cost records are applicable to the company and the company has complied.
19.	Particulars regarding conservation of energy, technology absorption, and foreign exchange earnings and outgo:
	The information on conservation of energy, technology absorption, Foreign exchange Earnings and outgo as stipulated under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished below. The company continues to effect measures for conservation and optimum utilization of

	energy through a series of audit programs and continues monitoring of processes and manufacturing methods.		
	The technology required for the industry is available indigenously.		
	During the F.Y. 2023-2024, Foreign Exchange Earnings and Foreign Exchange Outgo was as below:		
			(Rs. In Lakhs)
		Earning in Foreign Exchange	
	(a)	i) F.O.B. value of export of Manufactured Goods	Rs. 3574.47
		Expenditure	
	(b)	i) CIF Value of Imports (Machine Spares)	Rs. 3.55
20.	Development and implementation of a Risk Management Policy:		
	The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are worldwide recession, unhealthy competitions etc. which are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Board of Directors of the Company.		
21.	Corporate Social Responsibility (CSR):		
	The company does not fall within criteria specified under section 135(1) of the companies Act, 2013. Hence, provisions of constitution of Corporate Social Responsibility Committee and formation of Corporate Social Responsibility Policy are not applicable to the Company.		

22.	Transfer unclaimed dividend to investor education and protection fund.
	Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.
23.	Disclosure under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.
	<p>The Company's Policy on Prevention of Sexual Harassment at workplace is in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder.</p> <p>Internal Complaints Committees have also been set up to redress complaints received regarding sexual harassment.</p> <p>No case under Sexual Harassment was reported during the year.</p> <p>The company is committed to provide a safe and conducting work environment to all of its employees and associates.</p>
24.	Other Disclosures:
	The Company has availed credit facilities from Punjab National Bank.
	All the properties of the Company including Office and Factory Premises, Furniture & Fixtures, Plant and Machinery, Office Equipment's and Computers are adequately insured.
	The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meetings. During the year under review, none of the employees of the company has drawn remuneration beyond limits specified under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
	Auditors of the company have not reported any fraud specified under the second proviso of section 143(12) of the companies Act, 2013
25.	Application Under Insolvency and Bankruptcy Code, 2016:
	During the year under review, there was no application made or proceeding pending by or against the Company under the Insolvency

Textual information (2)

Description of state of companies affair

The Company's operational performance improved marginally during the year under review. The Earnings before interest, tax, depreciation and amortization (EBITDA) increased to Rs.1130.77 Lakhs from Rs. 925.66 Lakhs as compared to previous year. The Company made profit after tax of Rs.224.03 Lakhs as compared to Rs. 144.37 Lakhs during the previous year. Your Directors expect the demand situation to keep improving which will result in better performance of the Company during current financial year 2024-25.

Textual information (3)

Details regarding energy conservation

The information on conservation of energy, technology absorption, Foreign exchange Earnings and outgo as stipulated under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished below. o The company continues to effect measures for conservation and optimum utilization of energy through a series of audit programs and continues monitoring of processes and manufacturing methods o The technology required for the industry is available indigenously. o During the F.Y. 2023-2024, Foreign Exchange Earnings and Foreign Exchange Outgo was as below: Rs. In Lakhs Earning in Foreign Exchange (a) i) F.O.B. value of export of Manufactured Goods Rs. 3574.47 Expenditure (b) i) CIF Value of Imports (Machine Spares) Rs. 3.55

Textual information (4)

Details regarding technology absorption

The information on conservation of energy, technology absorption, Foreign exchange Earnings and outgo as stipulated under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished below. o The company continues to effect measures for conservation and optimum utilization of energy through a series of audit programs and continues monitoring of processes and manufacturing methods o The technology required for the industry is available indigenously. o During the F.Y. 2023-2024, Foreign Exchange Earnings and Foreign Exchange Outgo was as below: Rs. In Lakhs Earning in Foreign Exchange (a) i) F.O.B. value of export of Manufactured Goods Rs. 3574.47 Expenditure (b) i) CIF Value of Imports (Machine Spares) Rs. 3.55

Textual information (5)

Details regarding foreign exchange earnings and outgo

The information on conservation of energy, technology absorption, Foreign exchange Earnings and outgo as stipulated under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished below. o The company continues to effect measures for conservation and optimum utilization of energy through a series of audit programs and continues monitoring of processes and manufacturing methods o The technology required for the industry is available indigenously. o During the F.Y. 2023-2024, Foreign Exchange Earnings and Foreign Exchange Outgo was as below: Rs. In Lakhs Earning in Foreign Exchange (a) i) F.O.B. value of export of Manufactured Goods Rs. 3574.47 Expenditure (b) i) CIF Value of Imports (Machine Spares) Rs. 3.55

Textual information (6)

Disclosures in director's responsibility statement

Pursuant to provisions of Section 134 of Companies Act, 2013, the Directors of the company confirm that: a. in preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards and Schedule III of the companies Act, 2013 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 at the end of the financial year and of the profit of the Company for that period. c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. d. the annual accounts for the year ended March 31, 2024 have been prepared on a 'going concern' basis. e. the directors have devised proper systems to ensure compliance with provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

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

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

Textual information (8)

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

During the period under review, the Company has neither granted any loan to any person or body corporate nor provided any guarantee or security in connection with a loan to any person or body corporate. Further, the Company has not made any investments/acquisition in terms of Section 186 of the Companies Act, 2013 during the period.

Textual information (9)

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

All contracts/arrangements/transactions entered by the Company with related parties were in the ordinary course of business and on an arm's length basis.

Details of related party transactions as per Accounting Standard 18 are set out in Note No. 35 to the standalone financial statements of the company.

Form AOC-2 pursuant to section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the companies (Accounts) Rules, 2014 is attached herewith as Annexure A to this report.

Textual information (10)

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

During the year under review, none of the employees of the company has drawn remuneration beyond limits specified under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Textual information (11)

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

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are worldwide recession, unhealthy competitions etc. which are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Board of Directors of the Company.

Textual information (12)

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

The company does not fall within criteria specified under section 135(1) of the companies Act, 2013. Hence, provisions of constitution of Corporate Social Responsibility Committee and formation of Corporate Social Responsibility Policy are not applicable to the Company.

Textual information (13)

Disclosure as per rule 8(5) of companies accounts rules 2014 [Text Block]

These financial statements have been prepared to comply with Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial highlights are as below: Rs. In Lakhs

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Revenue from operations	13494.11	13212.10
Other Income	51.80	103.26
Profit (Loss) before Interest & Depreciation	1130.77	925.66
Less: Finance cost	574.78	476.10
Less: Depreciation	251.87	231.00
Profit (Loss) After Depreciation & before Tax	304.12	218.56
Exceptional Item		
Profit before Tax	304.12	218.56
Tax Expense	80.09	74.19
Profit /(Loss) after tax	224.03	144.37

Textual information (14)

Disclosure of financial summary or highlights [Text Block]

These financial statements have been prepared to comply with Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial highlights are as below: Rs. In Lakhs

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Revenue from operations	13494.11	13212.10
Other Income	51.80	103.26
Profit (Loss) before Interest & Depreciation	1130.77	925.66
Less: Finance cost	574.78	476.10
Less: Depreciation	251.87	231.00
Profit (Loss) After Depreciation & before Tax	304.12	218.56
Exceptional Item		
Profit before Tax	304.12	218.56
Tax Expense	80.09	74.19
Profit /(Loss) after tax	224.03	144.37

Textual information (15)

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

During the year, none of the Director has appointed or resigned in accordance with the requirements of the Companies Act, 2013 during the financial year 2023-2024.

Provisions of section 152 of Companies Act, 2013 related to retirement of directors by rotation are not applicable to the company.

Pursuant to the provisions of Section 203 of the Act, the Directors and Key Managerial Personnels of the Company as on March 31, 2024 are:

Sr. No.	Name of Directors and Key Managerial personnel's	DIN/PAN	Designation
1	Mr. Balachandran Kammaran Nambiar	07445979	Managing Director
2	Mrs. Vidya Ramesh Pathak	07445986	Director
3	Mr. Abhilash Balachandran Nambiar		Chief Executive Officer cum Chief Financial officer.
4	Ms. Vidhi Rushabh Shah	BRCPS7720R	Company Secretary Appointed w.e.f. 1stMarch, 2024
5	Ms. Amrita Balram Lalwani	APVPC6433P	Company Secretary Resigned w.e.f. 1stMarch, 2024

Textual information (16)

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

During the year under review, the Company has not accepted any Deposit within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (17)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

During the year under review, the Company has not accepted any Deposit within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (18)

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

Internal Financial Control System has been designed to provide reasonable assurance for recording and providing of reliable financial and operational information and compliance with applicable accounting standards. The system in place is commensurate with size, scale and complexity of the business.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	STATUTORYAUDITOR
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of audit firm	ARIHANT GADIYA & CO.
Name of auditor signing report	ARIHANT GADIYA
Firms registration number of audit firm	130073W
Membership number of auditor	133009
Address of auditors	Flat No. 201, Venus Heights, Manibhadra Society, Swaminarayan Gurukul Road, Chala, Vapi Dist-Valsad
Permanent account number of auditor or auditor's firm	APDPG6699F
SRN of form ADT-1	F28147080
Date of signing audit report by auditors	27/09/2024
Date of signing of balance sheet by auditors	27/09/2024

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (19) [See below]
Disclosure relating to quantitative details of fixed assets	Textual information (20) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (21) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (22) [See below]
Disclosure in auditors report relating to inventories	Textual information (23) [See below]
Disclosure in auditors report relating to loans	Textual information (24) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (25) [See below]
Disclosure relating to terms and conditions of loans granted	N.A.
Disclosure regarding receipt of loans granted	N.A.
Disclosure regarding terms of recovery of loans granted	N.A.
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (28) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (30) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (31) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (32) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (33) [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 (34) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (35) [See below]
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. Therefore, paragraph 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (36) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (37) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (38) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (39) [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 (40) [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 (19)

Disclosure in auditors report relating to fixed assets

i. In respect of Property, Plant and Equipment and Intangible Assets: a. (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets. (ii) The Company doesn't have any Intangible Assets and hence reporting under Paragraph 3(i)(a)(ii) of the order is not applicable. b. As explained to us, the Property, Plant and Equipment have been physically verified by the management on periodical basis, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification. c. According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties is held in the name of the company. d. The company has not revalued its Property, Plant and Equipment (including right of use assets) during the year. Therefore, reporting under paragraph 3(i)(d) of the Order is not applicable. e. No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (20)

Disclosure relating to quantitative details of fixed assets

a. (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets. (ii) The Company doesn't have any Intangible Assets and hence reporting under Paragraph 3(i)(a)(ii) of the order is not applicable.

Textual information (21)

Disclosure relating to physical verification and material discrepancies of fixed assets

b. As explained to us, the Property, Plant and Equipment have been physically verified by the management on periodical basis, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.

Textual information (22)

Disclosure relating to title deeds of immovable properties

c. According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties is held in the name of the company.

Textual information (23)

Disclosure in auditors report relating to inventories

ii. (a) In our opinion and according to the information and explanations given to us, the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on such physical verification. (b) In our opinion and according to the information and explanations given to us, the company has been sanctioned working capital limit excess of Rs. 5 Crores, in aggregate, from banks during the year on the basis of security of current assets of the Company. The Quarterly statements filed by the company with such bank are in agreement with the books of accounts of the company.

Textual information (24)

Disclosure in auditors report relating to loans

iii. 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 granted loans to its employees during the year and in earlier years. During the year the Company has not made investments in, or provided any guarantee or security or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties. (a) During the year the company has not provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. The company has given loans to its employees during the year & in earlier years. The details of the loan provided to its employees are as follows. (A) In our opinion and according to the information and explanations given to us, the company has granted loans to its employees as below Particulars Amount (in Lacs) Aggregate amount granted during the year Loan to Employee 2.03 Balance outstanding as at Balance Sheet date Loan to Employee 0.56 (b) In our opinion, the terms and conditions of the grant of loan are prima facie, not prejudicial to the interests of the company. (c) In respect of loans granted by the Company, the schedule of repayment of the interest free loan has been stipulated and the repayments of aforesaid loans granted to the employees is regular. (d) There is no amount which is overdue for more than ninety days. Accordingly, reporting under paragraph 3(iii)(d) of the Order is not applicable. (e) No loan granted by the company which has fallen due during the year, has been renewed or extended or granted fresh loan to settle the overdues of the existing loans given to the same parties. (f) 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. Hence reporting under clause 3(iii)(f) is not applicable.

Textual information (25)

Disclosure about loans granted to parties covered under section 189 of companies act

iii. 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 granted loans to its employees during the year and in earlier years. During the year the Company has not made investments in, or provided any guarantee or security or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties.

Textual information (26)

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, and on the basis of our examination of the records of, the company has neither granted any loans nor made any investments or provided any guarantees and securities in connection with any loans taken by others. Therefore, reporting under paragraph 3(iv) of the order is not applicable.

Textual information (27)

Disclosure in auditors report relating to deposits accepted

v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Therefore, reporting under paragraph 3(v) of the order is not applicable.

Textual information (28)

Disclosure in auditors report relating to maintenance of cost records

vi. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, related to the manufacturing activities and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

Textual information (29)

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

vii. In respect of Statutory Dues:

a. According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, income-tax, duty of customs, goods and services tax, Provident Fund, Cess and any other material statutory dues applicable to it to the appropriate authorities and no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2024, for a period of more than six months. We have been informed that the activities of the Company during the year under report has been such that the provisions of Employees' State Insurance/VAT/ Sales Tax/ Service Tax were not applicable to the company.

b. According to the information and explanations given to us, there were no statutory dues as referred to in sub-paragraph(a) which have not been deposited on account of any dispute with the authorities.

Textual information (30)

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

vii. In respect of Statutory Dues:

a. According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, income-tax, duty of customs, goods and services tax, Provident Fund, Cess and any other material statutory dues applicable to it to the appropriate authorities and no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2024, for a period of more than six months. We have been informed that the activities of the Company during the year under report has been such that the provisions of Employees' State Insurance/VAT/ Sales Tax/ Service Tax were not applicable to the company.

b. According to the information and explanations given to us, there were no statutory dues as referred to in sub-paragraph(a) which have not been deposited on account of any dispute with the authorities.

Textual information (31)

Disclosure relating to disputed statutory dues [Text Block]

vii. In respect of Statutory Dues:

a. According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, income-tax, duty of customs, goods and services tax, Provident Fund, Cess and any other material statutory dues applicable to it to the appropriate authorities and no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2024, for a period of more than six months. We have been informed that the activities of the Company during the year under report has been such that the provisions of Employees' State Insurance/VAT/ Sales Tax/ Service Tax were not applicable to the company.

b. According to the information and explanations given to us, there were no statutory dues as referred to in sub-paragraph(a) which have not been deposited on account of any dispute with the authorities.

Textual information (32)

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

ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year. (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority. (c) Term loans were applied for the purposes for which the loans were obtained. (d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company. (e) The Company does not have any subsidiaries, associates or joint ventures. Therefore, reporting under Paragraph 3(ix)(e) of the order is not applicable to the Company. (f) The Company does not have any subsidiaries, associates or joint ventures. Therefore, reporting under Paragraph 3(ix)(f) of the order is not applicable.

Textual information (33)

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

(a) In our opinion and according to the information and explanations given to us, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Therefore, reporting under Paragraph 3(x)(a) of the order is not applicable to the Company. (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year under report and hence reporting under Paragraph 3(x)(b) of the Order is not applicable.

Textual information (34)

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) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report. (c) As explained to us, no whistle Blower complaint has been received by the company during the year and upto the date of this report.

Textual information (35)

Disclosure in auditors report relating to managerial remuneration

With respect to other matters to be included in the Auditor's Report in accordance with requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

Textual information (36)

Disclosure in auditors report relating to transactions with related parties

xiii. The Company is a private company and hence the provisions of section 177 and second proviso to section 188 (1) of the Companies Act, 2013 are not applicable to the Company. The company has complied with the other provisions of sections 188 of the Companies Act, 2013 as regards the transactions with related parties. In our opinion and according to the information and explanations given to us, the Company has disclosed the details of related party transactions in the Financial Statements as required by Accounting Standard -18 on "Related party disclosures".

Textual information (37)

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

According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year under report and hence reporting under Paragraph 3(x)(b) of the Order is not applicable

Textual information (38)

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

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with them. Hence, the provisions of section 192 of the Companies Act, 2013 are not applicable.

Textual information (39)

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

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 paragraph 3(xvi)(a), (b), and (c) of the order is not applicable. (b) According to the information and explanations given to us the Group do not have any CIC as defined in para 3 (viii) of Core Investment Companies (Reserve Bank), Directions 2016 dated 25/08/2016 as amended from time to time.

Textual information (40)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF WHEEL FLEXIBLE PACKAGING PRIVATE LIMITED

Opinion

We have audited the financial statements of WHEEL FLEXIBLE PACKAGING PRIVATE LIMITED ("The Company") , which comprise the Balance Sheet as at 31stMarch 2024, the statement of Profit and Loss, the statement of Cash Flows for the year ended 31stMarch 2024 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information(hereinafter referred to as "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 ("the 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 the Companies (Accounting Standards) Rules, 2014, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31stMarch, 2024, and its Profit, its cash flows for the year ended on 31stMarch 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 and the Guidance Note on audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

Our Audit involves performing those procedures in determining the adequacy of the internal financial controls systems over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give a true and fair view in order to

design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Company's Internal Financial Control System Over Financial Reporting and Financial Statements.

Emphasis of Matter

Without qualifying our opinion, we draw your attention to Note no. 43 of financial statements in relation to the account balances of Trade Receivables, Trade Payables and Loans & advances that are subject to confirmation and reconciliation.

Our opinion is not modified in respect of this matter.

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and for Internal Financial Control over Financial Reporting:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

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

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant

audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Report on Other Legal and Regulatory Requirements

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

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

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder;

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act;

(f) In our opinion, considering nature of business, size of operation and organizational structure of the entity, the company has in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

(g) With respect to other matters to be included in the Auditor's Report in accordance with requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- I. The Company does not have any pending litigations which would impact its financial position.
- II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- IV. (a) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in 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 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 iv (a) and iv (b) above, contain any material misstatement.
- V. During the year, the company has not declared or paid any dividend. Therefore, reporting under Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.
- VI. 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.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Arihant Gadiya & Co .,

Chartered Accountants

Firm Registration No.130073W

Arihant Gadiya

Proprietor

Membership No.133009

UDIN - 24133009BKFEPB4889

Place: Vapi

Date : 27/09/2024

Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of Wheel Flexible Packaging Private Limited : -

We report that -

i. In respect of Property, Plant and Equipment and Intangible Assets:

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

(ii) The Company doesn't have any Intangible Assets and hence reporting under Paragraph 3(i)(a)(ii) of the order is not applicable.

b. As explained to us, the Property, Plant and Equipment have been physically verified by the management on periodical basis, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties is held in the name of the company.

d. The company has not revalued its Property, Plant and Equipment (including right of use assets) during the year. Therefore, reporting under paragraph 3(i)(d) of the Order is not applicable.

e. No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) In our opinion and according to the information and explanations given to us, the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on such physical verification.

(b) In our opinion and according to the information and explanations given to us, the company has been sanctioned working capital limit excess of Rs. 5 Crores, in aggregate, from banks during the year on the basis of security of current assets of the Company. The Quarterly statements filed by the company with such bank are in agreement with the books of accounts of the company.

iii. 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 granted loans to its employees during the year and in earlier years. During the year the Company has not made investments in, or provided any guarantee or security or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties.

(a) During the year the company has not provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. The company has given loans to its employees during the year & in earlier years. The details of the loan provided to its employees are as follows.

(A) In our opinion and according to the information and explanations given to us, the company has granted loans to its employees as below

Particulars	Amount (in Lacs)
Aggregate amount granted during the year	

Loan to Employee	2.03
Balance outstanding as at Balance Sheet date	
Loan to Employee	0.56

(b) In our opinion, the terms and conditions of the grant of loan are prima facie, not prejudicial to the interests of the company.

(c) In respect of loans granted by the Company, the schedule of repayment of the interest free loan has been stipulated and the repayments of aforesaid loans granted to the employees is regular.

(d) There is no amount which is overdue for more than ninety days. Accordingly, reporting under paragraph 3(iii)(d) of the Order is not applicable.

(e) No loan granted by the company which has fallen due during the year, has been renewed or extended or granted fresh loan to settle the overdues of the existing loans given to the same parties.

(f) 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. Hence reporting under clause 3(iii)(f) is not applicable.

iv. In our opinion and according to the information and explanations given to us, and on the basis of our examination of the records of, the company has neither granted any loans nor made any investments or provided any guarantees and securities in connection with any loans taken by others. Therefore, reporting under paragraph 3(iv) of the order is not applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Therefore, reporting under paragraph 3(v) of the order is not applicable.

vi. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, related to the manufacturing activities and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

vii. In respect of Statutory Dues:

a. According to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues in respect

of provident fund, income-tax, duty of customs, goods and services tax, Provident Fund, Cess and any other material statutory dues applicable to it to the appropriate authorities and no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2024, for a period of more than six months. We have been informed that the activities of the Company during the year under report has been such that the provisions of Employees' State Insurance/VAT/ Sales Tax/ Service Tax were not applicable to the company.

b. According to the information and explanations given to us, there were no statutory dues as referred to in sub-paragraph(a) which have not been deposited on account of any dispute with the authorities.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

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

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

(c) Term loans were applied for the purposes for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) The Company does not have any subsidiaries, associates or joint ventures. Therefore, reporting under Paragraph 3(ix)(e) of the order is not applicable to the Company.

(f) The Company does not have any subsidiaries, associates or joint ventures. Therefore, reporting under Paragraph 3(ix)(f) of the order is not applicable.

x. (a) In our opinion and according to the information and explanations given to us, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Therefore, reporting under Paragraph 3(x)(a) of the order is not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year under report and hence reporting under Paragraph 3(x)(b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As explained to us, no whistle Blower complaint has been received by the company during the year and upto the date of this report.

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

xiii. The Company is a private company and hence the provisions of section 177 and second proviso to section 188 (1) of the Companies Act, 2013 are not applicable to the Company. The company has complied with the other provisions of sections 188 of the Companies Act, 2013 as regards the transactions with related parties. In our opinion and according to the information and explanations given to us, the Company has disclosed the details of related party transactions in the Financial Statements as required by Accounting Standard -18 on 'Related party disclosures'.

xiv. (a) In our opinion, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.

(b) The Company did not have an internal audit system for the period under audit. Therefore, reporting under paragraph 3(xiv)(b) of the Order is not applicable.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with them. Hence, the provisions of section 192 of the Companies Act, 2013 are not applicable.

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 paragraph 3(xvi)(a), (b), and (c) of the order is not applicable.

(b) According to the information and explanations given to us the Group do not have any CIC as defined in para 3 (viii) of Core Investment Companies (Reserve Bank), Directions 2016 dated 25/08/2016 as amended from time to time.

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

xviii. There has been no resignation of the statutory auditors of the Company during the year.

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 the 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. In our opinion and according to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the company. Therefore, reporting under Paragraph 3(xx) of the Order is not applicable.

For Arihant Gadiya & Co .,

Chartered Accountants

Firm Registration No.130073W

Arihant Gadiya

Proprietor

Membership No.133009

UDIN - 24133009BKFEPB4889

Place: Vapi

Date : 27/09/2024

[400500] Disclosures - Secretarial audit report

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

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

[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	1,000	1,000
Reserves and surplus	708.23	484.2
Money received against share warrants	0	0
Total shareholders' funds	1,708.23	1,484.2
Share application money pending allotment	0	0
Deferred government grants	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	787.81	1,198.25
Deferred tax liabilities (net)	99.53	111.64
Other long-term liabilities	872.01	920.91
Long-term provisions	37.4	29.67
Total non-current liabilities	1,796.75	2,260.47
Current liabilities [Abstract]		
Short-term borrowings	4,628.56	3,969.17
Trade payables	1,593.55	1,204.97
Other current liabilities	357.13	597.75
Short-term provisions	44.36	25.03
Total current liabilities	6,623.6	5,796.92
Total equity and liabilities	10,128.58	9,541.59
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	2,384.44	2,575.75
Intangible assets	0	0
Tangible assets capital work-in-progress	25.86	5.24
Intangible assets under development or work-in-progress	0	0
Total fixed assets	2,410.3	2,580.99
Non-current investments	0	0
Long-term loans and advances	26.1	9.22
Other non-current assets	140.22	139.75
Total non-current assets	2,576.62	2,729.96
Current assets [Abstract]		
Current investments	0	0
Inventories	3,888.17	3,186.55
Trade receivables	3,342.08	3,225.44
Cash and bank balances	121.37	112.06
Short-term loans and advances	194.6	283.42
Other current assets	5.74	4.16
Total current assets	7,551.96	6,811.63
Total assets	10,128.58	9,541.59

[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]	DIRECTOR	MD
	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	VIDYA	BALACHANDRAN
Middle name of director	RAMESH	KAMMARAN
Last name of director	PATHAK	NAMBIAR
Designation of director	DIRECTOR	MANAGING DIRECTOR
Director identification number of director	07445986	07445979
Date of signing of financial statements by director	27/09/2024	27/09/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	Vidhi Rushabh Shah
Permanent account number of company secretary	BRCPS7720R
Name of chief financial officer	ABHILASH B. NAMBIAR
Permanent account number of chief financial officer	AEIPN6824P

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	304.12	218.56
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	574.78	476.1
Adjustments for depreciation and amortisation expense	251.87	231
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0
Adjustments for unrealised foreign exchange losses gains	0	0
Adjustments for dividend income	0	0
Adjustments for share-based payments	0	0
Other adjustments for which cash effects are investing or financing cash flow	-9.72	-7.18
Other adjustments to reconcile profit (loss)	0	0
Other adjustments for non-cash items	9.19	9.02
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0
Total adjustments to profit (loss)	826.12	708.94
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-701.62	-583.61
Adjustments for decrease (increase) in trade receivables	-116.64	-1,446.34
Adjustments for decrease (increase) in other current assets	47.82	338.19
Adjustments for increase (decrease) in trade payables	388.58	109.76
Adjustments for increase (decrease) in other current liabilities	-145.2	-15.77
Adjustments for provisions	0	0
Total adjustments for working capital	-527.06	-1,597.77
Total adjustments for reconcile profit (loss)	299.06	-888.83
Net cash flows from (used in) operations	603.18	-670.27
Dividends received	0	0
Interest paid	0	0
Interest received	0	0
Income taxes paid (refund)	33.62	33.54
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	569.56	-703.81
Proceeds from extraordinary items	0	0
Payment for extraordinary items	0	0
Net cash flows from (used in) operating activities	569.56	-703.81
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	0
Purchase of tangible assets	248.78	153.52
Interest received	7.75	6.87
Other inflows (outflows) of cash	-5.54	-4.8
Net cash flows from (used in) investing activities before extraordinary items	-246.57	-151.45
Net cash flows from (used in) investing activities	-246.57	-151.45
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	0	0
Proceeds from borrowings	723.04	1,487.72
Repayments of borrowings	348.75	318.61
Interest paid	522.95	406.69
Other inflows (outflows) of cash	-170.56	-146.44
Net cash flows from (used in) financing activities before extraordinary items	-319.22	615.98

Proceeds from extraordinary items	0	0
Net cash flows from (used in) financing activities	-319.22	615.98
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3.77	-239.28
Net increase (decrease) in cash and cash equivalents	3.77	-239.28
Cash and cash equivalents cash flow statement at end of period	6.03	2.26

[200100] Notes - Share capital

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	VIDYA RAMESH PATHAK	VIDYA RAMESH PATHAK	BALACHANDRAN KAMMARAN NAMBIAR	BALACHANDRAN KAMMARAN NAMBIAR
PAN of shareholder	AGXPP2700K	AGXPP2700K	AAYPN0302L	AAYPN0302L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 35,50,000	[shares] 35,50,000	[shares] 64,50,000	[shares] 64,50,000
Percentage of shareholding in company	(A) 36.00%	(B) 36.00%	(C) 65.00%	(D) 65.00%

Footnotes

(A) % of shareholding in company as on 31/03/2024 1. Balachandran K Nambiar - 64.50% 2. Vidya R Pathak - 35.50%

(B) % of shareholding in company as on 31/03/2023 1. Balachandran K Nambiar - 64.50% 2. Vidya R Pathak - 35.50%

(C) % of shareholding in company as on 31/03/2024 1. Balachandran K Nambiar - 64.50% 2. Vidya R Pathak - 35.50%

(D) % of shareholding in company as on 31/03/2023 1. Balachandran K Nambiar - 64.50% 2. Vidya R Pathak - 35.50%

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] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares issued	1,000	1,000	1,000	1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000	1,000	1,000	1,000
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] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Total value of shares subscribed	1,000	1,000	1,000	1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares called	1,000	1,000	1,000	1,000
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	1,000	1,000	1,000	1,000
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] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
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	1,000	1,000	1,000	1,000
Rights preferences and restrictions attaching to class of share capital	ranking pari passu to the existing equity shares	ranking pari passu to the existing equity shares	ranking pari passu to the existing equity shares	ranking pari passu to the existing equity shares
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
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	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
Terms and conditions of shares pending allotment	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
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0	0	0
Over due period for which application money is pending prior to allotment of shares	00	0	0	0
Reason for over due period for which application money is pending prior to allotment of shares	0	0	0	0
Redemption of preference shares explanatory [TextBlock]	Not Applicable	Not Applicable		

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] 1,00,00,000	[shares] 1,00,00,000
Value of shares issued	1,000	1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000	1,000
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] 1,00,00,000	[shares] 1,00,00,000
Total value of shares subscribed	1,000	1,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares called	1,000	1,000
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	1,000	1,000
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] 1,00,00,000	[shares] 1,00,00,000
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	1,000	1,000
Rights preferences and restrictions attaching to class of share capital	ranking pari passu to the existing equity shares	ranking pari passu to the existing equity shares
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
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	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
Terms and conditions of shares pending allotment	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0
Over due period for which application money is pending prior to allotment of shares	0	0
Reason for over due period for which application money is pending prior to allotment of shares	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 (41) [See below]	Textual information (42) [See below]
Redemption of preference shares explanatory [TextBlock]	N o t Applicable	Not Applicable
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Nature of security on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Nature of security on private placement of preference share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (41)

Disclosure of notes on share capital explanatory [Text Block]

4	Share Capital				
					Rs. In Lakhs
	Particulars	As at 31st March 2024	As at 31st March, 2023		
	Number	Amount	Number	Amount	
	Authorised				
	Equity Shares of Rs.10 each	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	Issued				
	Equity Shares of Rs.10 each	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	Subscribed & Fully Paid up				
	Equity Shares of Rs.10 each	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	Total	1,00,00,000	1,000.00	1,00,00,000	1,000.00
4.1	Reconciliation of number of Shares				
					Rs. In Lakhs
	Particulars	As at 31st March 2024	As at 31st March, 2023		
	Number	Amount	Number	Amount	
	Equity Shares				
	Balance at the beginning of the year	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	Add: issued during the year	-	-	-	-
	Less: bought back during the year	-	-	-	-
	Balance at the end of the year	1,00,00,000	1,000.00	1,00,00,000	1,000.00
4.2	Rights, preference and restrictions attached to Shares:-				

1)	The Company has one class of equity shares having a par value of Rs. 10 per share. Each Shareholder has a right to attend the general meeting of the Company and is entitled for one vote in case of show of hands. On a poll each member shall have the right to vote in proportion to the share held by them in the paid-up capital of the Company.				
2)	Equity Shareholders are eligible for Dividend as may be recommended by the Board and approved by the members in the Annual General Meeting except in case of an interim dividend.				
3)	The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.				
4.3	Details of Shares held by Shareholders holding more than 5% of the aggregate shares in the Company				
	Name of Shareholder	As at 31st March 2024	As at 31st March, 2023		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
	Equity Shares				
	Balachandran K. Nambiar	64,50,000	64.50	64,50,000	64.50
	Vidya R. Pathak	35,50,000	35.50	35,50,000	35.50
4.4	Details of shares held by Promoters of the Company				
	Name of Promoter	As at 31st March 2024	% Change during the year		
	No. of Shares held	% of Holding			
	Equity Shares				
	Balachandran K. Nambiar	64,50,000	64.50	0%	
	Vidya R. Pathak	35,50,000	35.50	0%	
	Total	1,00,00,000	100.00	0%	
			%		

	Name of Promoter	As at 31st March, 2023	Change during the year		
	No. of Shares held	% of Holding			
	Equity Shares				
	Balachandran K. Nambiar	64,50,000	64.50	0%	
	Vidya R. Pathak	35,50,000	35.50	0%	
	Total	1,00,00,000	100.00	0%	

Textual information (42)

Disclosure of notes on share capital explanatory [Text Block]

4	Share Capital				
					Rs. In Lakhs
	Particulars	As at 31st March 2023	As at 31st March, 2022		
	Number	Amount	Number	Amount	
	Authorised				
	Equity Shares of Rs.10 each	10,000,000	1,000.00	10,000,000	1,000.00
	Issued				
	Equity Shares of Rs.10 each	10,000,000	1,000.00	10,000,000	1,000.00
	Subscribed & Fully Paid up				
	Equity Shares of Rs.10 each	10,000,000	1,000.00	10,000,000	1,000.00
	Total	10,000,000	1,000.00	10,000,000	1,000.00
4.1	Reconciliation of number of Shares				
					Rs. In Lakhs
	Particulars	As at 31st March 2023	As at 31st March, 2022		
	Number	Amount	Number	Amount	
	Equity Shares				
	Balance at the beginning of the year	10,000,000	1,000.00	10,000,000	1,000.00
	Add: issued during the year	-	-	-	-
	Less: bought back during the year	-	-	-	-
	Balance at the end of the year	10,000,000	1,000.00	10,000,000	1,000.00

4.2	Rights, preference and restrictions attached to Shares:-				
1)	The Company has one class of equity shares having a par value of Rs. 10 per share. Each Shareholder has a right to attend the general meeting of the Company and is entitled for one vote in case of show of hands. On a poll each member shall have the right to vote in proportion to the share held by them in the paid-up capital of the Company.				
2)	Equity Shareholders are eligible for Dividend as may be recommended by the Board and approved by the members in the Annual General Meeting except in case of an interim dividend.				
3)	The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.				
4.3	Details of Shares held by Shareholders holding more than 5% of the aggregate shares in the Company				
	Name of Shareholder	As at 31st March 2023	As at 31st March, 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
	Equity Shares				
	Balachandran K. Nambiar	6,450,000	64.50	6,450,000	64.50
	Vidya R. Pathak	3,550,000	35.50	3,550,000	35.50
4.4	Details of shares held by Promoters of the Company				
	Name of Promoter	As at 31st March 2023	% Change during the year		
	No. of Shares held	% of Holding			
	Equity Shares				
	Balachandran K. Nambiar	6,450,000	64.50	0%	
	Vidya R. Pathak	3,550,000	35.50	0%	
	Total	10,000,000	100.00	0%	

	Name of Promoter	As at 31st March, 2022	% Change during the year		
	No. of Shares held	% of Holding			
	Equity Shares				
	Balachandran K. Nambiar	6,450,000	64.50	0%	
	Vidya R. Pathak	3,550,000	35.50	0%	
	Total	10,000,000	100.00	0%	

[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]		Surplus [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	224.03	144.37	224.03	144.37
Other additions to reserves	0	0	0	0
Total additions to reserves	224.03	144.37	224.03	144.37
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0	0	0
Interim preferred dividend appropriation	0	0	0	0
Interim special dividend appropriation	0	0	0	0
Total interim dividend appropriation	0	0	0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0	0	0
Final preferred dividend appropriation	0	0	0	0
Final special dividend appropriation	0	0	0	0
Total final dividend appropriation	0	0	0	0
Total dividend appropriation	0	0	0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0	0	0
Preferred dividend tax appropriation	0	0	0	0
Total dividend tax appropriation	0	0	0	0
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	224.03	144.37	224.03	144.37
Reserves at end of period	708.23	484.2	708.23	484.2
Description of nature and purpose of other reserves/funds	NA	NA	NA	NA
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	NA	NA	NA	NA

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 reserves explanatory [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]

[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]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	387.61	670.94	387.61	670.94
Nature of security [Abstract]				
Nature of security	Textual information (45) [See below]	Textual information (46) [See below]	Textual information (47) [See below]	Textual information (48) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Textual information (49) [See below]	Textual information (50) [See below]	Textual information (51) [See below]	Textual information (52) [See below]

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]			
	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	27.48	27.48	27.48	27.48
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Loan is repayable within 10 years from the date of receipt and carries Nil Interest .	Loan is repayable within 6 years from the date of receipt and carries Nil Interest .	Loan is repayable within 10 years from the date of receipt and carries Nil Interest .	Loan is repayable within 6 years from the date of receipt and carries Nil Interest .

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]		Short-term [Member]	
Classification of borrowings [Axis]	Long-term maturities of finance lease obligations [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	372.72	499.83	287.83	351.48
Nature of security [Abstract]				
Nature of security			Textual information (53) [See below]	Textual information (54) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).
Terms of repayment of term loans and other loans			Textual information (55) [See below]	Textual information (56) [See below]

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	287.83	351.48	3,394.25	2,650.68
Nature of security [Abstract]				
Nature of security	Textual information (57) [See below]	Textual information (58) [See below]	Textual information (59) [See below]	Textual information (60) [See below]
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).	Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).
Terms of repayment of term loans and other loans	Textual information (61) [See below]	Textual information (62) [See below]	On Demand	On Demand

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]	Other loans and advances [Member]		Other loans and advances, 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	946.48	967.01	946.48	967.01

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 borrowings explanatory [TextBlock]	Textual information (63) [See below]	Textual information (64) [See below]

Textual information (45)

Nature of security

- * First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
- * Personal gurantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (46)

Nature of security

- * First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
- * Personal gurantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (47)

Nature of security

- * First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
- * Personal gurantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (48)

Nature of security

- * First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
- * Personal gurantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (49)

Terms of repayment of term loans and other loans

- (a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (50)

Terms of repayment of term loans and other loans

- (a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (51)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (52)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (53)

Nature of security

* First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (54)

Nature of security

* First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (55)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (56)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (57)

Nature of security

* First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (58)

Nature of security

* First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company.
* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).

Textual information (59)

Nature of security

"?Secured by creation of * first charge on entire current assets of the company i.e. raw material, stock-in-process, finished goods, book debts and other current assets of the company . * Second Charge on entire block of fixed assets of the company (Both present and future) * Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad " b) Packing Credit Facility from Punjab National Bank "?Secured by creation of * first charge by way of Hypothecation of Stocks of Raw Materials, SIP, Finished Goods, Stores & Spares, Packing Materials, Consumables, Stock in Transit, etc., Trade Receivable and Other Current Asset of the company (Both Present and Future) arising out of genuine credit sale transactions."

Textual information (60)

Nature of security

"?Secured by creation of * first charge on entire current assets of the company i.e. raw material, stock-in-process, finished goods, book debts and other current assets of the company . * Second Charge on entire block of fixed assets of the company (Both present and future) * Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad " b) Packing Credit Facility from Punjab National Bank "?Secured by creation of * first charge by way of Hypothecation of Stocks of Raw Materials, SIP, Finished Goods, Stores & Spares, Packing Materials, Consumables, Stock in Transit, etc., Trade Receivable and Other Current Asset of the company (Both Present and Future) arising out of genuine credit sale transactions."

Textual information (61)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (62)

Terms of repayment of term loans and other loans

(a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a. (b) Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a. (c) Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.

Textual information (63)

Disclosure of notes on borrowings explanatory [Text Block]

6. Long-term borrowings						Rs. In Lakhs
Particulars	As at 31st March 2024	As at 31st March, 2023				
I. Secured Loan :						
Term Loan from Banks						
Punjab National Bank (Refer Note No. 10)				387.61	670.94	
?Secured by creation of *First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future) * Second Charge on entire current assets of the Company. * Personal gurantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad). ?Terms of Repayment (a) Loan of Rs. 1500.00 Lakhis repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a.						
(b)Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a.						
(c)Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.						
II. Unsecured Loan :						
1. Long Term Maturities of finance lease obliations	372.72	499.83				

2. From Related Parties						
Interest free Loan from Directors? Loan is repayable within 10 years from the date of receipt and carries Nil Interest .		27.48	27.48			
Total					787.81	1,198.25
10	Short-term borrowings					Rs. In Lakhs
	Particulars	As at 31st March 2024	As at 31st March, 2023			
	I) Secured					
	Working Capital loan from Bank					
	a) Cash Credit Facility from Punjab National Bank	2,394.43	1,650.68			
	?Secured by creation of *first charge on entire current assets of the company i.e. raw material, stock-in-process, finished goods, book debts and other current assets of the company . * Second Charge on entire block of fixed assets of the company (Both present and future) * Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad					
	b) Overdraft Facility under CECF Scheme from Punjab NationalBank	-	-			
	?Secured by creation of *mortgage of Immovable Property and Hypothecation of Stock, book debt and other movable properties forming part of Fixed Assets					
	c) Packing Credit Facility from Punjab National Bank	999.82	1,000.00			
	?Secured by creation of* first chargeby way of Hypothecation of Stocks of Raw Mateials, WIP,Finished Goods, Stores &					

	Spares, Packing Materials, Consumables, Stock in Transit, etc., Trade Receivable and Other Current Asset of the company (Both Present and Future) arising out of genuine credit sale transactions.					
	II) Unsecured					
	a) Working Capital Loan from Financial Institutions					
	i) TVS Credit Services Limited				499.22	470.53
	ii) Cholamandalam Investment & Finance Company Ltd.				447.26	496.48
	b) Current maturities of long term borrowings (Refer Note No. 6)				287.83	351.48
	Total				4,628.56	3,969.17

10.1 Quarterly statement of current assets filed with banks during the year are in agreement with the books of accounts

Textual information (64)

Disclosure of notes on borrowings explanatory [Text Block]

6	Long-term borrowings						Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022	
	I. Secured Loan :						
	Term Loan from Banks						
	Punjab National Bank (Refer Note No. 10)				670.94	1,020.19	
	?Secured by creation of*First charge on mortgage of Land and building constructed thereon and Hypothecation of Plant and Machinery, Equipment, Furniture and Fixture, Electrical Installations, Other Movable Fixed Assets (Both present and future)* Second Charge on entire current assets of the Company.* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad).?Terms of Repayment (a) Loan of Rs. 1,500.00 Lakh is repayable in 96 monthly installments starting from October 2018 and ending on September 2027 and carries interest @ 8.40% p.a.						
	(b)Loan of Rs. 400.00 Lakh is repayable in 48 monthly installments including Moratorium Period of 12 months starting from August 2021 and ending on July 2024 and carries interest @ 7.50% p.a.						
	(c)Loan of Rs. 201.00 Lakh is repayable in 60 monthly installments including Moratorium Period of 24 months starting from November 2024 and ending on October 2027 and carries interest @ 7.60% p.a.						
	II. Unsecured Loan :						
	1. Long Term Maturities of finance lease obligations				499.83	579.48	
	2. From Related Parties						
	Interest free Loan from Directors? Loan is repayable within 6 years from the date of receipt and carries Nil Interest .	27.48	27.48				
	Total				1,198.25	1,627.15	

10	Short-term borrowings						Rs. In Lakhs
	Particulars				As at 31st March	As at 31st March,	

					2023	2022
	I) Secured					
	Working Capital loan from Bank					
	a) Cash Credit Facility from Punjab National Bank				1,650.68	888.63
	?Secured by creation of * first charge on entire current assets of the company i.e. raw material, stock-in-process, finished goods, book debts and other current assets of the company . * Second Charge on entire block of fixed assets of the company (Both present and future)* Personal guarantee of all directors and Mr. Abhilash Nambiar, Mr. P.A.Mohammed Abdul Rehman and Mr. Zaidali Mohammad					
	b) Packing Credit Facility from Punjab National Bank				1,000.00	798.96
	?Secured by creation of * first charge by way of Hypothecation of Stocks of Raw Materials, SIP, Finished Goods, Stores & Spares, Packing Materials, Consumables, Stock in Transit, etc., Trade Receivable and Other Current Asset of the company (Both Present and Future) arising out of genuine credit sale transactions.					
	II) Unsecured					
	a) Working Capital Loan from Financial Institutions					
	i) TVS Credit Services Limited				470.53	442.38
	ii) Cholamandalam Investment & Finance Company Ltd.				496.48	-
	?Secured by way of personal guarantee of Mr. Balachandran Kammaran Nambiar, Mrs. Vidya Ramesh Pathak and Mr. Abhilash B. Nambiar					
	b) Current maturities of long term borrowings (Refer Note No. 6)	351.48	320.83			
	Total				3,969.17	2,450.80
10.1	Quarterly statement of current assets filed with banks during the year are in agreement with the books of accounts					

[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]					
	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	62.45	752.08	62.45	752.08		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-251.87	-231			251.87	231
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.9	0	4.03	0	2.13	0
Total disposals tangible assets	1.9	0	4.03	0	2.13	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0.01	-0.01	0	-0.01	-0.01	0
Total other adjustments tangible assets	0.01	-0.01	0	-0.01	-0.01	0
Total changes in tangible assets	-191.31	521.07	58.42	752.07	249.73	231
Tangible assets at end of period	2,384.44	2,575.75	3,544.61	3,486.18	1,160.17	910.43

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Land [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22.05	0	22.05	0		
Acquisitions through business combinations tangible assets	0	0	0	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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	22.05	0	22.05	0	0	0
Tangible assets at end of period	227.89	205.84	227.89	205.84	0	0

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Land [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22.05	0	22.05	0		
Acquisitions through business combinations tangible assets	0	0	0	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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	22.05	0	22.05	0	0	0
Tangible assets at end of period	227.89	205.84	227.89	205.84	0	0

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned 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		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-32.56	-32.47			32.56	32.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	-0.01		-0.01	0	0
Total other adjustments tangible assets	0	-0.01	0	-0.01	0	0
Total changes in tangible assets	-32.56	-32.48	0	-0.01	32.56	32.47
Tangible assets at end of period	825.21	857.76	1,025.11	1,025.1	199.9	167.34

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-32.56	-32.47			32.56	32.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	-0.01		-0.01	0	0
Total other adjustments tangible assets	0	-0.01	0	-0.01	0	0
Total changes in tangible assets	-32.56	-32.48	0	-0.01	32.56	32.47
Tangible assets at end of period	825.21	857.76	1,025.11	1,025.1	199.9	167.34

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Factory building [Member]					
	Owned assets [Member]					
	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		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-32.56	-32.47			32.56	32.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	-0.01		-0.01	0	0
Total other adjustments tangible assets	0	-0.01	0	-0.01	0	0
Total changes in tangible assets	-32.56	-32.48	0	-0.01	32.56	32.47
Tangible assets at end of period	825.21	857.76	1,025.11	1,025.1	199.9	167.34

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]					
	Owned and leased assets [Member]					
	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	37.24	747.3	37.24	747.3		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-182.54	-154.79			182.54	154.79
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.9	0	4.03	0	2.13	0
Total disposals tangible assets	1.9	0	4.03	0	2.13	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-147.2	592.51	33.21	747.3	180.41	154.79
Tangible assets at end of period	1,165.22	1,312.42	1,895.55	1,862.34	730.33	549.92

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Factory equipments [Member]					
	Owned and leased assets [Member]					
	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	37.24	747.3	37.24	747.3		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-182.54	-154.79			182.54	154.79
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.9	0	4.03	0	2.13	0
Total disposals tangible assets	1.9	0	4.03	0	2.13	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-147.2	592.51	33.21	747.3	180.41	154.79
Tangible assets at end of period	1,165.22	1,312.42	1,895.55	1,862.34	730.33	549.92

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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		588.25		588.25		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-70.94	-52.89			70.94	52.89
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-70.94	535.36	0	588.25	70.94	52.89
Tangible assets at end of period	573.54	644.48	707.46	707.46	133.92	62.98

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
	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	37.24	159.05	37.24	159.05		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-111.6	-101.9			111.6	101.9
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	1.9	0	4.03	0	2.13	0
Total disposals tangible assets	1.9	0	4.03	0	2.13	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-76.26	57.15	33.21	159.05	109.47	101.9
Tangible assets at end of period	591.68	667.94	1,188.09	1,154.88	596.41	486.94

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
	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	0.95	0	0.95		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-5.22	-5.18			5.22	5.18
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-5.22	-4.23	0	0.95	5.22	5.18
Tangible assets at end of period	30.39	35.61	54.84	54.84	24.45	19.23

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
	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	0.95	0	0.95		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-5.22	-5.18			5.22	5.18
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-5.22	-4.23	0	0.95	5.22	5.18
Tangible assets at end of period	30.39	35.61	54.84	54.84	24.45	19.23

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]					
	Owned and leased assets [Member]					
	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	1.6	2.76	1.6	2.76		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2.95	-6.34			2.95	6.34
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-1.35	-3.58	1.6	2.76	2.95	6.34
Tangible assets at end of period	8.01	9.36	39.37	37.77	31.36	28.41

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]					
	Owned assets [Member]					
	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	1.6	2.76	1.6	2.76		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2.95	-6.34			2.95	6.34
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-1.35	-3.58	1.6	2.76	2.95	6.34
Tangible assets at end of period	8.01	9.36	39.37	37.77	31.36	28.41

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
	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	0.31	1.07	0.31	1.07		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1.39	-3.13			1.39	3.13
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0		0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0.01	0	0	0	-0.01	0
Total other adjustments tangible assets	0.01	0	0	0	-0.01	0
Total changes in tangible assets	-1.07	-2.06	0.31	1.07	1.38	3.13
Tangible assets at end of period	1.81	2.88	18.67	18.36	16.86	15.48

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	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	0.31	1.07	0.31	1.07		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1.39	-3.13			1.39	3.13
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0		0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0.01	0	0	0	-0.01	0
Total other adjustments tangible assets	0.01	0	0	0	-0.01	0
Total changes in tangible assets	-1.07	-2.06	0.31	1.07	1.38	3.13
Tangible assets at end of period	1.81	2.88	18.67	18.36	16.86	15.48

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other tangible assets [Member]					
	Owned and leased assets [Member]					
	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	1.25	0	1.25	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-27.21	-29.09			27.21	29.09
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-25.96	-29.09	1.25	0	27.21	29.09
Tangible assets at end of period	125.91	151.88	283.18	281.93	157.27	130.05

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]				
Disclosure of tangible assets [LineItems]				
Nature of other tangible assets	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORYEQUIPMENTS &ELECTRICALINSTALLATIONS& EQUIPMENT	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells
Reconciliation of changes in tangible assets [Abstract]				
Changes in tangible assets [Abstract]				
Additions other than through business combinations tangible assets	1.25	0	1.25	0
Acquisitions through business combinations tangible assets	0	0	0	0
Depreciation tangible assets	-27.21	-29.09		
Impairment loss recognised in profit or loss tangible assets	0	0		
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		
Revaluation increase (decrease) tangible assets	0	0	0	0
Disposals tangible assets [Abstract]				
Disposals tangible assets through demergers	0	0	0	0
Disposals tangible assets, others	0	0	0	0

Total disposals tangible assets	0	0	0	0
Other adjustments tangible assets [Abstract]				
Increase (decrease) through net exchange differences tangible assets	0	0	0	0
Other adjustments tangible assets, others	0	0	0	0
Total other adjustments tangible assets	0	0	0	0
Total changes in tangible assets	-25.96	-29.09	1.25	0
Tangible assets at end of period	125.91	151.88	283.18	281.93

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]				
Sub classes of tangible assets [Axis]	Owned assets [Member]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumul
	01/04/2023 to 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 t 31/03
Disclosure of tangible assets [Abstract]					
Disclosure of tangible assets [LineItems]					
Nature of other tangible assets	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORYEQUIPMENTS ,ELECTRICALINSTALLATIONS& EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORY EQUIPMENTS , ELECTRICAL INSTALLATIONS & EQUIPMENT, Carpeted Roads-RCC and Fences, Wells and Tube Wells	LABORATORYI ,ELECTRICALIN EQUIPMENT, Ca and Fences, Wells
Reconciliation of changes in tangible assets [Abstract]					
Changes in tangible assets [Abstract]					
Additions other than through business combinations tangible assets	1.25	0	1.25	0	
Acquisitions through business combinations tangible assets	0	0	0	0	
Depreciation tangible assets	-27.21	-29.09			
Impairment loss recognised in profit or loss tangible assets	0	0			
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			
Revaluation increase (decrease) tangible assets	0	0	0	0	
Disposals tangible assets [Abstract]					
Disposals tangible assets through demergers	0	0	0	0	

Disposals tangible assets, others	0	0	0	0
Total disposals tangible assets	0	0	0	0
Other adjustments tangible assets [Abstract]				
Increase (decrease) through net exchange differences tangible assets	0	0	0	0
Other adjustments tangible assets, others	0	0	0	0
Total other adjustments tangible assets	0	0	0	0
Total changes in tangible assets	-25.96	-29.09	1.25	0
Tangible assets at end of period	125.91	151.88	283.18	281.93

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]	
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	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (65) [See below]	Textual information (66) [See below]	Textual information (67) [See below]	Textual information (68) [See below]	Textual information (69) [See below]	Textual information (70) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0

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]		Factory building [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (71) [See below]	Textual information (72) [See below]	Textual information (73) [See below]	Textual information (74) [See below]	Textual information (75) [See below]	Textual information (76) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0

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]		Factory equipments [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (77) [See below]	Textual information (78) [See below]	Textual information (79) [See below]	Textual information (80) [See below]	Textual information (81) [See below]	Textual information (82) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Office equipment [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 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	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (83) [See below]	Textual information (84) [See below]	Textual information (85) [See below]	Textual information (86) [See below]	Textual information (87) [See below]	Textual information (88) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		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	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (89) [See below]	Textual information (90) [See below]	Textual information (91) [See below]	Textual information (92) [See below]	Textual information (93) [See below]	Textual information (94) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	0	0

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method	The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method
Useful lives or depreciation rates tangible assets	Textual information (95) [See below]	Textual information (96) [See below]	Textual information (97) [See below]	Textual information (98) [See below]	Textual information (99) [See below]	Textual information (100) [See below]
Explanation on revaluation of fixed assets [Abstract]						
Additional depreciation on revalued amount of tangible assets disclosed separately if material	0	0	0	0	0	0
Tangible assets carrying amount of assets retired from active use	0	0	0	0	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 tangible assets explanatory [TextBlock]	Textual information (101) [See below]	Textual information (102) [See below]
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (103) [See below]	Textual information (104) [See below]

Textual information (65)**Useful lives or depreciation rates tangible assets**

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (66)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (67)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (68)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (69)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (70)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (71)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (72)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (73)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (74)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (75)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (76)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (77)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (78)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (79)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (80)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (81)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (82)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (83)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (84)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (85)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (86)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (87)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (88)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (89)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (90)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (91)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (92)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (93)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (94)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (95)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (96)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (97)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (98)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (99)

Useful lives or depreciation rates tangible assets

F) Property, Plant and Equipment: Freehold land is carried at historical cost. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (100)

Useful lives or depreciation rates tangible assets

Freehold land is carried at historical cost.. All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use. The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management. S. no Type of Asset Useful Life (in years) (a) Property, Plant & Equipment Plant & Equipment A) Material Handling equipment 10 B) Weighing Balance 10 Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (101)

Disclosure of notes on tangible assets explanatory [Text Block]

14 PROPERTY, PLANT AND EQUIPMENT							
PARTICULARS	<----- GROSS BLOCK ----->	<----- DEPRECIATION ----->	<--- NET BLOCK --->				
BALANCE AS AT 01.04.2023	ADDITION	DISPOSAL/ADJUSTMENT	BALANCE AS AT 31.03.2024	BALANCE AS AT 01.04.2023	FOR THE YEAR	ELIMINATED ON DISPOSAL	BAL AS / 31.0
A. OWNED ASSETS							
Freehold Land	205.84	22.05	-	227.89	-	-	-
Factory Building	1,025.11	-	-	1,025.11	167.34	32.56	-
Carpeted Roads-RCC	59.00	-	-	59.00	14.06	7.05	-
Fences, Wells and Tube Wells	11.98	0.38	-	12.36	11.38	0.01	-
Plant and Machinery	1,154.88	37.24	4.03	1,188.09	486.94	111.60	2.13
Plant and Machinery taken under Finance Lease	707.46	-	-	707.46	62.98	70.94	-
Office Equipments	37.77	1.60	-	39.37	28.41	2.95	-
Computer & Data Processing Units	18.36	0.31	-	18.67	15.48	1.39	-
Furniture and Fittings	54.84	-	-	54.84	19.23	5.22	-
Laboratory Equipments	5.95	0.87	-	6.82	2.64	0.63	-
Electrical Installations & Equipment	205.00	-	-	205.00	101.97	19.52	-
TOTAL (A)	3,486.19	62.45	4.03	3,544.61	910.43	251.87	2.13
Previous Year	2,734.10	752.08	-	3,486.19	679.43	231.00	-
15. Capital Work-in-Progress					Rs. In Lakh		
Balance as at March 31, 2024					25.86		
Balance as at March 31, 2023					5.24		
There are no temporarily suspended Capital Work-in-Progress and no Capital Work-in-Progress where completion is overdue							

against original planned
timelines or where
estimated cost
exceeded its original

planned cost as on March 31, 2024 and March 31, 2023							
15.1 CWIP Ageing Schedule					Rs. In Lakh		
Particulars	Amount in CWIP for a period of	Total					
Less than 1 year	1-2 years	2-3 years	More than 3 years				
Balance as at March 31, 2024	20.62	5.24	-	-	25.86		
Balance as at March 31, 2023	5.24	-	-	-	5.24		
15.2 Movement in Capital Work-in-Progress							
As at March 31, 2024					Rs. In Lakh		
Particulars	As at 31/03/2023	Addition during the year	Capitalised during the year	As at 31/03/2024			
Capital Work-in-Progress	5.24	20.62	-	25.86			
As at March 31, 2023					Rs. In Lakh		
Particulars	As at 31/03/2022	Addition during the year	Capitalised during the year	As at 31/03/2023			
Capital Work-in-Progress	-	5.24	-	5.24			
Notes							
Refer Note No. 6 and 10 for Information on Property, Plant and Equipment hypothecated/mortgaged as security by the company							
Refer Note No. 41 for disclosure on contractual commitment							

for acquisition of Property, Plant and Equipment						
--	--	--	--	--	--	--

Textual information (102)

Disclosure of notes on tangible assets explanatory [Text Block]

14 PROPERTY, PLANT AND EQUIPMENT						
PARTICULARS	<----- GROSS BLOCK ----->	<----- DEPRECIATION ----->	<--- NET BLOCK --->			
BALANCE AS AT 01.04.2022	ADDITION	DISPOSAL/ADJUSTMENT	BALANCE AS AT 31.03.2023	BALANCE AS AT 01.04.2022	FOR THE YEAR	ELIMINATED ON DISPOSAL/ADJUSTME
A. OWNED ASSETS						
Freehold Land	205.84	-	-	205.84	-	-
Factory Building	1,025.11	-	-	1,025.11	134.87	32.47
Carpeted Roads-RCC	59.00	-	-	59.00	7.03	7.03
Fences, Wells and Tube Wells	11.98	-	-	11.98	9.35	2.03
Plant and Machinery	995.83	159.05	-	1,154.88	385.04	101.90
Plant and Machinery taken under Finance Lease	119.21	588.25	-	707.46	10.09	52.89
Office Equipments	35.01	2.76	-	37.77	22.07	6.34
Computer & Data Processing Units	17.29	1.07	-	18.36	12.35	3.13
Furniture and Fittings	53.89	0.95	-	54.84	14.05	5.18
Laboratory Equipments	5.95	-	-	5.95	2.08	0.56
Electrical Installations & Equipment	205.00	-	-	205.00	82.50	19.47
TOTAL (A)	2,734.10	752.08	-	3,486.19	679.43	231.00
Previous Year	2,550.68	183.47	0.05	2,734.10	497.70	181.73
15 Capital Work-in-Progress					Rs. In Lakh	
Balance as at March 31, 2023	5.24					
Balance as at March 31, 2022	561.51					
There are no temporarily suspended Capital Work-in-Progress and no Capital Work-in-Progress where completion is overdue						

against original planned
timelines or where
estimated cost
exceeded its original

planned cost as on March 31, 2023 and March 31, 2022						
15.1 CWIP Ageing Schedule					Rs. In Lakh	
Particulars	Amount in CWIP for a period of	Total				
Less than 1 year	1-2 years	2-3 years	More than 3 years			
Balance as at March 31, 2023	5.24	-	-	-	5.24	
Balance as at March 31, 2022	561.51	-	-	-	561.51	
15.2 Movement in Capital Work-in-Progress						
As at March 31, 2023					Rs. In Lakh	
Particulars	As at 31/03/2022	Addition during the year	Capitalised during the year	As at 31/03/2023		
Capital Work-in-Progress	561.51	5.24	561.51	5.24		
As at March 31, 2022					Rs. In Lakh	
Particulars	As at 31/03/2021	Addition during the year	Capitalised during the year	As at 31/03/2022		
Capital Work-in-Progress	-	561.51	-	561.51		
Notes						
Refer Note No. 6 and 10 for Information on Property, Plant and Equipment hypothecated/mortgaged as security by the company						
Refer Note No. 41 for disclosure on contractual commitment						

for acquisition of Property, Plant and Equipment						
--	--	--	--	--	--	--

Textual information (103)

Disclosure of accounting policy on tangible assets [Text Block]

Property, Plant and Equipment:

Freehold land is carried at historical cost.

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

S. no	Type of Asset	Useful Life (in years)
(a)	Property, Plant & Equipment	
	Plant & Equipment	
	Material Handling equipment	10
	Weighing Balance	10

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

Textual information (104)

Disclosure of accounting policy on tangible assets [Text Block]

Property, Plant and Equipment:

Freehold land is carried at historical cost.

?

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

?

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

?

S. no	Type of Asset	Useful Life (in years)
(a)	Property, Plant & Equipment	?
?	Plant & Equipment	?
?	Material Handling equipment	10
?	Weighing Balance	10

?

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

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

..(1)

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

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

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	22.88	17.63	2.37	0.69
Provision leave encashment	14.52	12.04	3.65	3.87
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	37.4	29.67	6.02	4.56
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	38.34	20.47
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	38.34	20.47
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	37.4	29.67	44.36	25.03

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Capital advances [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [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
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	26	8.94	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	26	8.94	0	0
Details of loans and advances to related parties	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Nature of other loans and advances	Not Applicable	Not Applicable	Not Applicable	Not Applicable
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
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	0.1	0.28
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	0.1	0.28
Details of loans and advances to related parties	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Nature of other loans and advances	Not Applicable	Not Applicable	Not Applicable	Not Applicable
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
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	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]			
	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	57.77	76.17	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	57.77	76.17	0	0
Details of loans and advances to related parties	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Nature of other loans and advances	Not Applicable	Not Applicable	Not Applicable	Not Applicable
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
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	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]			
	Prepaid expenses [Member]		MAT credit entitlement [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [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
Classification of assets based on security [Axis]				
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	6.98	3.95	0	40.71
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	6.98	3.95	0	40.71
Details of loans and advances to related parties	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Nature of other loans and advances	Not Applicable	Not Applicable	Not Applicable	Not Applicable
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
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	129.85	162.59
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	129.85	162.59
Details of loans and advances to related parties	Not Applicable	Not Applicable
Nature of other loans and advances	Balance With Government Authorities and Others	Balance With Government Authorities and Others
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in 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	3,342.08	3,225.44	3,342.08	3,225.44
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,342.08	3,225.44	3,342.08	3,225.44
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
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
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	3,888.17	3,186.55	1,137.23	1,134.82
Goods in transit	152.47	177.08	0	0
Mode of valuation	Textual information (105) [See below]	Textual information (106) [See below]	Textual information (107) [See below]	Textual information (108) [See below]

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,945.51	1,330.01	630.2	521.78
Goods in transit	0	0	152.47	177.08
Mode of valuation	Textual information (109) [See below]	Textual information (110) [See below]	Textual information (111) [See below]	Textual information (112) [See below]

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	22.76	22.86	22.76	22.86
Goods in transit	0	0	0	0
Mode of valuation	Textual information (113) [See below]	Textual information (114) [See below]	Textual information (115) [See below]	Textual information (116) [See below]
Nature of other inventories	Printing Cylinders and Packaging Materials	Printing Cylinders and Packaging Materials	Printing Cylinders and Packaging Materials	Printing Cylinders and Packaging Materials

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Gross amount due to customers for contract work, non-current	0	0
Others long-term, others	872.01	920.91
Total others, long-term	872.01	920.91
Total other long-term liabilities	872.01	920.91
Share other long-term liabilities joint ventures	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (117) [See below]	Textual information (118) [See below]
Share provisions joint ventures	0	0
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (119) [See below]	Textual information (120) [See below]
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	127.11	115.21
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	5.67
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
Income received in advance	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
Withholding taxes payable	0	0
Service tax payable	0	0
VAT payable	0	0
Excise duty payable	0	0
Taxes payable current tax	0	0
Taxes payable wealth tax	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	15.42	15.3
Accrued expenses payable	40.27	29.87
Security deposits refundable, current	0	0
Customer deposits refundable, current	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Gross amount due to customers for contract work, current	0	0
Public deposit payable, current	0	0
Total other payables, current	55.69	45.17
Derivative liabilities	0	0
Advance received against contracts	0	0
Advance received from customers	89.98	203.95
Other advance received	0	0
Bills payable acceptances	0	0
Retention money payable	0	0
Accrued salary payable	78.02	70.31
Accrued payroll liabilities, other	0	0
Short-term employee related liabilities	0	0
Contribution to provident fund scheme	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	6.33	157.44
Total other current liabilities	357.13	597.75
Share other current liabilities joint ventures	0	0
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (121) [See below]	Textual information (122) [See below]
Other non-current assets, others	140.22	139.75
Total other non-current assets	140.22	139.75
Nature of other non-current assets, others	0	0

Disclosure of notes on inventories explanatory [TextBlock]	Textual information (123) [See below]	Textual information (124) [See below]
Accounting policy on inventories [TextBlock]	Textual information (125) [See below]	Textual information (126) [See below]
Inventory cost formula used	Textual information (127) [See below]	Textual information (128) [See below]
Share inventories joint ventures	0	0
Disclosure of notes on trade receivables explanatory [TextBlock]		Textual information (129) [See below]
Aggregate amount of trade receivables outstanding for period exceeding six months	843.44	831.5
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (130) [See below]	Textual information (131) [See below]
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	0	0
Total balance with banks	0	0
Cheques, drafts on hand	0	0
Cash on hand	5.57	1.86
Others	0.46	0.4
Total cash and cash equivalents	6.03	2.26
Other bank balances	115.34	109.8
Total cash and bank balances	121.37	112.06
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
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 (132) [See below]	Textual information (133) [See below]
Unbilled revenue	0	0
Unamortised premium of forward contracts	0	0
Other unamortised expenses	0	0
Gross amount due from customers for contract work, current	0	0
Dividend receivable, subsidiaries	0	0
Dividend receivable, others	0	0
Total dividend receivable	0	0
Interest receivable	5.74	4.16
Derivative assets	0	0
Tangible assets held for sale	0	0
Other current assets, others	0	0
Total other current assets	5.74	4.16

Textual information (105)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (106)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (107)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (108)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (109)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (110)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (111)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (112)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (113)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (114)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (115)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (116)

Mode of valuation

Inventories are valued at lower of cost and net realisable value. o The cost of manufactured finished and semi-finished goods is determined on absorption basis. o The cost of raw materials, packing materials, consumables, other spares and tools are determined on FIFO basis, net of GST benefits availed. o Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (117)

Disclosure of notes on provisions explanatory [Text Block]

9	Long-term Provisions Rs. In Lakhs		
	Particulars	As at 31st March 2024	As at 31st March, 2023
	Provision for Employee Benefits (Refer Note No. 13 & 33)		
	Gratuity	22.88	17.63
	Leave Encashment	14.52	12.04
	Total	37.40	29.67
13	Short term Provisions Rs. In Lakhs		
	Particulars	As at 31st March 2024	As at 31st March, 2023
	Provision for Employee Benefit (Refer Note No._9 & 33)		
	Gratuity	2.37	0.69
	Leave Encashment	3.65	3.87
		-	-
	Provision for Others	-	
	Provision for Income Tax (Net of TDS/TCS of Rs.13.13 Lakh (P.Y. Rs.12.33 Lakh) & Advance Tax of NIL (P.Y. Rs. 4.00 Lakh)	38.34	20.47

	Total	44.36	25.03

Textual information (118)

Disclosure of notes on provisions explanatory [Text Block]

9	Long-term Provisions				Rs. In Lakhs
	Particulars			As at 31st March 2023	As at 31st March, 2022
	Provision for Employee Benefits (Refer Note No. 13 & 33)				
	Gratuity				17.63
	Leave Encashment			12.04	9.37
	Total			29.67	21.74

13	Short term Provisions					Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022
	Provision for Employee Benefit (Refer Note No._9 & 33)					
	Gratuity					0.69
	Leave Encashment					3.87
	Provision for Others					
	Provision for Income Tax (Net of TDS/TCS of Rs.12.33 Lakh (P.Y. Rs.10.35 Lakh) & Advance Tax of Rs. 4.00 Lakh (P.Y. NIL))	20.47	17.21			
	Total				25.03	20.67

Textual information (119)

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

12	Other current liabilities Rs. In Lakhs		
	Particulars	As at 31st March 2024	As at 31st March, 2023
	I) Current Maturities of Finance Lease Obligations	127.11	115.21
	II) Interest accrued but not due on Finance Lease Obligations	2.48	3.05
	III) Interest accrued and due on borrowings (Refer Note No. 6)	-	5.67
	IV) Other Payables		
	Advances from customers	89.98	203.95
	Creditors for Capital Expenditure	3.85	154.39
	Statutory dues	15.42	15.30
	Employees Benefits Payable	78.02	70.31
	Outstanding Liability for expenses	40.27	29.87
	Total	357.13	597.75

Textual information (120)

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

12	Other current liabilities						Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022	
	I) Current Maturities of Finance Lease Obligations				115.21	78.16	
	II) Interest accrued but not due on Finance Lease Obligations				3.05	3.41	
	III) Interest accrued and due on borrowings (Refer Note No. 6)				5.67	-	
	IV) Other Payables						
	Advances from customers				203.95	508.22	
	Creditors for Capital Expenditure				154.39	142.90	
	Statutory dues				15.30	11.13	
	Employees Benefits Payable	70.31	50.93				
	Outstanding Liability for expenses				29.87	20.73	
	Total				597.75	815.48	

Textual information (121)

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

16	Long term loans & advances Rs. In Lakhs
	Particulars
	Unsecured, considered good
	Capital Advances
	Prepaid Expense
	Total
22	Short-term loans and advances Rs. In Lakhs
	Particulars
	Unsecured, considered good
	Other Loans and Advances
	a) Advances to Suppliers
	b) Prepaid Expenses
	c) Balance With Government Authorities

	d) MAT Credit entitlement
	e) Others
	Total

Textual information (122)

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

16	Long term loans & advances						Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022	
	Unsecured, considered good						
	Capital Advances				8.94	-	
	Prepaid Expense				0.28	0.35	
	Total				9.22	0.35	

22	Short-term loans and advances						Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022	
	Unsecured, considered good						
	Other Loans and Advances						
	a) Advances to Suppliers				76.17	266.84	
	b) Prepaid Expenses				3.95	5.99	
	c) Balance With Government Authorities	150.98	307.75				
	d) MAT Credit entitlement				40.71	78.59	
	e) Others				11.61	5.92	
	Total				283.42	665.09	

Textual information (123)

Disclosure of notes on inventories explanatory [Text Block]

18	Inventories [At lower of cost (less written off for obsolescence) or Net Realisable Value] Rs. In Lakhs		
	Particulars	As at 31st March 2024	As at 31st March, 2023
	Raw materials	1,137.23	1,134.82
	Semi Finished Goods	1,945.51	1,330.01
	Finished goods [Including Goods in Transit Rs. 152.47 Lakh (P.Y. Rs. 177.08 Lakh)]	782.67	698.86
	Packing Material	10.22	10.51
	Printing Cylinders	12.54	12.35
	Total	3,888.17	3,186.55

Textual information (124)

Disclosure of notes on inventories explanatory [Text Block]

18	Inventories [At lower of cost (less written off for obsolescence) or Net Realisable Value]						Rs. In Lakhs
	Particulars			As at 31st March 2023	As at 31st March, 2022		
	Raw materials			1,134.82	1,226.45		
	Semi Finished Goods			1,330.01	783.20		
	Finished goods [Including Goods in Transit Rs. 177.08 Lakh (P.Y. Rs. 81.58 Lakh)]		698.86	563.73			
	Packing Material			10.51	10.48		
	Printing Cylinders			12.35	19.08		
	Total			3,186.55	2,602.94		

Textual information (125)

Accounting policy on inventories [Text Block]

Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (126)

Accounting policy on inventories [Text Block]

Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

?

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

?

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

?

Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (127)

Inventory cost formula used

C) Inventories: Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed. Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition. Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost. Damaged, unserviceable and inert stocks are suitably provided for.

Textual information (128)

Inventory cost formula used

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed. Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition. Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	46.04	46.04
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	1,071.62	277.99	377.40	5.74	46.35	1,779.10

Textual information (130)

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

20	Cash & Cash Equivalents						Rs. In Lakhs
	Particulars	As at 31st March 2024	As at 31st March, 2023				
	a. Cash in hand				5.57	1.86	
	b. Balances with banks (In Current Account)			0.46	0.40		
	Total					6.03	2.26

Textual information (131)

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

20	Cash & Cash Equivalents						Rs. In Lakhs
	Particulars			As at 31st March 2023	As at 31st March, 2022		
	a. Cash in hand			1.86	15.32		
	b. Balances with banks (In Current Account)			0.40	226.22		
	Total			2.26	241.54		

Textual information (132)

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

Other Current Assets						Rs. In Lakhs
Particulars	As at 31st March 2024	As at 31st March, 2023				
Interest accrued on deposits			5.74	4.16		
Total					5.74	4.16

Textual information (133)

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

23	Other Current Assets					Rs. In Lakhs
	Particulars				As at 31st March 2023	As at 31st March, 2022
	Interest accrued on deposits				4.16	3.85
	Total				4.16	3.85

[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]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	0
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
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Disclosure of salient features of arrangement or acquisition	NA	NA
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	"Printed Flexible Packaging Material in form of Rolls 3920Printed Flexible Packaging Material in form of Pouch 3923"	"Printed Flexible Packaging Material in form of Rolls 3920Printed Flexible Packaging Material in form of Pouch 3923"
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0

Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (134) [See below]	Textual information (135) [See below]
Disclosure of general information about company [TextBlock]	Textual information (136) [See below]	Textual information (137) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (138) [See below]	Textual information (139) [See below]

Textual information (134)

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

1. Company Overview

Wheel Flexible Packaging Private Limited is a private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at Gala No. E-24/25, Zero Tax Industrial Estate, Near Dadra Check Post, Dadra Dadar & Nagar Haveli 396163. The company is engaged in the business of manufacturing, processing and/or printing of Flexible Packaging Material.

2. Basis of Preparation of Financial Statements

2.1 Statement of Compliance:

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention on an accrual basis. GAAP comprises of mandatory accounting standards as notified under the relevant provisions of the Companies Act, 2013.

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format as prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Cash Flow Statement has been prepared and presented as per the requirements of Accounting Standard (AS) 3 on "Cash Flow Statements" as specified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

The Accounting Policies adopted in the preparation of Financial statements are consistent with those of earlier years unless otherwise specified herein below.

2.2 Basis of Measurement:

The Financial Statements have been prepared on a going concern basis and accrual method of accounting. The historical cost is used in the preparation of the financial statements except as otherwise mentioned in the policy.

2.3 Functional and Presentation Currency:

The Company's financial statements are presented in Indian Rupees (Rs), which is also its functional currency. All the values have been rounded off to the nearest lakhs with two decimals, unless otherwise indicated.

3. Significant Accounting Policies

A) Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the Balance Sheet and reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts/advances, employee retirement benefit plans, provision for taxes and the useful life of fixed assets.

Accounting estimates could change from period to period. Actual result could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and if material, their effects are disclosed in notes to the financial statements.

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.

B) Costs and Benefits:

Costs are either charged to revenue or are capitalized in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

C) Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

Damaged, unserviceable and inert stocks are suitably provided for.

D) Cash flow statement

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

E) Revenue Recognition

Sale of goods

Sales (net of returns) are recognized on transfer of significant risks and rewards of ownership to the buyer which generally coincides in case of domestic sales at the time of dispatch to the customer and in case of export sales on the date of bill of lading.

Amount disclosed as Sales are net of sales return, discount and Goods and services Tax. Other recoveries charged separately in Invoice are set off against the respective expenditure heads .

Export Benefits

Export benefit entitlements under Duty drawback (DBK), merchandise export from India scheme (MEIS) and Remission of Duties or Taxes on Export Product (RODTEP) are recognised when the right to receive credit as per the terms of the scheme is established in respect of the exports and there is no uncertainty in receiving the same.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive the same is established. Any other item of revenue is recognised on accrual basis, unless otherwise specifically mentioned.

F) Property, Plant and Equipment:

Freehold land is carried at historical cost.

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

S. no	Type of Asset	Useful Life (in years)
(a)	Property, Plant & Equipment	

	Plant & Equipment	
	A) Material Handling equipment	10
	B) Weighing Balance	10

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

G) Employee Benefit Plans

a) SHORT TERM EMPLOYEE BENEFITS					
The Company recognises the undiscounted amount of short-term employee benefits like Leave Travel Assistance, Medical Benefits etc., during the accounting period based on service rendered by the employees.					
b) LONG TERM EMPLOYEE BENEFITS					
The Company has both defined-contribution and defined benefit plans.					
A. Defined Contribution Plan					
These are plans in which Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employee's provident fund and family pension fund which are reported as expenses during the year in which the employees perform the services.					
B. Defined Benefit Plan					
Gratuity					

<p>For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit.</p>								
<p>Compensated absences</p>								
<p>The Company has for all employees other long-term benefits in the form of Compensated Absences as per the policy of the Company. Liabilities for such benefits are provided on the basis of actuarial valuation, as at the balance sheet date, carried out by an independent actuary. The actuarial valuation method used by an independent actuary for measuring the liability is the Projected Unit Credit method.</p>								

H) Borrowing costs:

Borrowing costs include interest and other finance costs. Costs in connection with the borrowing of funds, to the extent they are directly related to the acquisition of qualifying assets, are added to the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as expenditure during the period in which they are incurred.

I) Leases

Operating Lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date at the lower of fair value of the leased property or at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

J) Foreign Currency Transactions:

Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction. Exchange differences arising on foreign currency transactions are recognised either as income or expenditure in the period in which they arise. Monetary items denominated in foreign currency are converted at exchange rates prevailing on the date of the Balance Sheet and the resultant gains/losses, if any, are accounted for in the Statement of Profit and Loss.

K) Earnings per Equity share:

Basic Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issues and share split, if any.

L) Government Grants and Subsidies

i) Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.

ii) Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.

iii) Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds .

M) Taxes on Income :

Provision for taxation is made in accordance with the Income-tax laws prevalent during the relevant assessment year after considering various admissible reliefs.

Deferred tax is recognised, on timing differences (other than those which are expected to be reversed during the tax holiday period), being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realise such assets. In situations where the Company has unabsorbed depreciation or carry forward losses under tax laws, deferred tax assets are recognised only to the extent there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income to realise such assets. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and is written down to the extent it is no longer reasonably / virtually certain that sufficient future taxable income will be available against which deferred tax assets can be realised.

Minimum Alternate Tax (MAT) Credit at each balance sheet date is reviewed and the credit amount is carried forward only if there is convincing evidence that it will be set off against future tax liability as per the provisions of Section 115JAA of the Income Tax Act, 1961. In the event where the Company does not expect sufficient tax liability under the regular provisions of the Income Tax Act, 1961 during the allowable period the carrying amount is written down and adjusted to that extent.

N) Impairment of Assets :

The carrying value of assets at each balance sheet date is reviewed for impairment. If any indication of such impairment exists, the recoverable amount of those assets is estimated and impairment is recognised, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting future cash flows to their present value based on appropriate discount factor. When there is indication as at each balance sheet date, that an impairment loss recognised for asset in prior accounting years no longer exists or may have decreased such reversal of impairment loss is recognised in Statement of Profit & Loss.

O) Provisions, Contingencies and Other Commitments :

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

A disclosure for a contingent liability is made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

No provision has been made for liabilities which are contingent in nature but if material, these are disclosed by the way of a note.

Contractual commitments which are non-cancellable are disclosed by way of a note.

Textual information (135)

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

?

Company Overview

Wheel Flexible Packaging Private Limited is a private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at Gala No. E-24/25, Zero Tax Industrial Estate, Near Dadra Check Post, Dadra, Dadra & Nagar Haveli 396163. The company is engaged in the business of manufacturing, processing and/or printing of Flexible Packaging Material.

?

Basis of Preparation of Financial Statements

Statement of Compliance:

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention on an accrual basis. GAAP comprises of mandatory accounting standards as notified under the relevant provisions of the Companies Act, 2013.

?

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format as prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Cash Flow Statement has been prepared and presented as per the requirements of Accounting Standard (AS) 3 on "Cash Flow Statements" as specified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

?

The Accounting Policies adopted in the preparation of Financial statements are consistent with those of earlier years unless otherwise specified herein below.

?

Basis of Measurement:

The Financial Statements have been prepared on a going concern basis and accrual method of accounting. The historical cost is used in the preparation of the financial statements except as otherwise mentioned in the policy.

?

Functional and Presentation Currency:

The Company's financial statements are presented in Indian Rupees (Rs), which is also its functional currency. All the values have been rounded off to the nearest lakhs with two decimals, unless otherwise indicated.

?

3. Significant Accounting Policies

Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the Balance Sheet and reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts/advances, employee retirement benefit plans, provision for taxes and the useful life of fixed assets.

Accounting estimates could change from period to period. Actual result could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and if material, their effects are disclosed in notes to the financial statements.

?

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.

?

Costs and Benefits:

Costs are either charged to revenue or are capitalized in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

?

Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

?

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

?

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

?

Damaged, unserviceable and inert stocks are suitably provided for.

?

Cash flow statement

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

?

Revenue Recognition

Sale of goods

Sales (net of returns) are recognized on transfer of significant risks and rewards of ownership to the buyer which generally coincides in case of domestic sales at the time of dispatch to the customer and in case of export sales on the date of bill of lading.

?

Amount disclosed as Sales are net of sales return, discount and Goods and services Tax. Other recoveries charged separately in Invoice are set off against the respective expenditure heads.

?

Export Benefits

Export benefit entitlements under Duty drawback (DBK), merchandise export from India scheme (MEIS) and Remission of Duties or Taxes on Export Product (RODTEP) are recognised when the right to receive credit as per the terms of the scheme is established in respect of the exports and there is no uncertainty in receiving the same.

?

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive the same is established. Any other item of revenue is recognised on accrual basis, unless otherwise specifically mentioned.

?

Property, Plant and Equipment:

Freehold land is carried at historical cost.

?

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

?

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

?

S. no	Type of Asset	Useful Life (in years)
(a)	Property, Plant & Equipment	?
?	Plant & Equipment	?
?	Material Handling equipment	10
?	Weighing Balance	10

?

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

?

Employee Benefit Plans

SHORT TERM EMPLOYEE BENEFITS						
The Company recognises the undiscounted amount of short-term employee benefits like Leave Travel Assistance, Medical Benefits etc., during the accounting period based on service rendered by the employees.	?					
LONG TERM EMPLOYEE BENEFITS						
The Company has both defined-contribution and defined benefit plans.	?					
A. Defined Contribution Plan						

These are plans in which Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employee's provident fund and family pension fund which are reported as expenses during the year in which the employees perform the services.

?

B. Defined Benefit Plan						
Gratuity						
For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit.						
Compensated absences						
The Company has for all employees other long-term benefits in the form of Compensated Absences as per the policy of the Company. Liabilities for such benefits are provided on the basis of actuarial valuation, as at the balance sheet date, carried out by an independent actuary. The actuarial valuation method used by an independent actuary for measuring the liability is the Projected Unit Credit method.						

?

?

?

Borrowing costs:

Borrowing costs include interest and other finance costs. Costs in connection with the borrowing of funds, to the extent they are directly related to the acquisition of qualifying assets, are added to the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as expenditure during the period in which they are incurred.

?

?

Leases

Operating Lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

?

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date at the lower of fair value of the leased property or at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

?

Foreign Currency Transactions:

Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction. Exchange differences arising on foreign currency transactions are recognised either as income or expenditure in the period in which they arise. Monetary items denominated in foreign currency are converted at exchange rates prevailing on the date of the Balance Sheet and the resultant gains/losses, if any, are accounted for in the Statement of Profit and Loss.

?

Earnings per Equity share:

Basic Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issues and share split, if any.

?

Government Grants and Subsidies

Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.

Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.

Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds.

?

Taxes on Income:

Provision for taxation is made in accordance with the Income-tax laws prevalent during the relevant assessment year after considering various admissible reliefs.

Deferred tax is recognised, on timing differences (other than those which are expected to be reversed during the tax holiday period), being the

difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realise such assets. In situations where the Company has unabsorbed depreciation or carry forward losses under tax laws, deferred tax assets are recognised only to the extent there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income to realise such assets. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and is written down to the extent it is no longer reasonably / virtually certain that sufficient future taxable income will be available against which deferred tax assets can be realised.

?

Minimum Alternate Tax (MAT) Credit at each balance sheet date is reviewed and the credit amount is carried forward only if there is convincing evidence that it will be set off against future tax liability as per the provisions of Section 115JAA of the Income Tax Act, 1961. In the event where the Company does not expect sufficient tax liability under the regular provisions of the Income Tax Act, 1961 during the allowable period the carrying amount is written down and adjusted to that extent.

?

Impairment of Assets:

The carrying value of assets at each balance sheet date is reviewed for impairment. If any indication of such impairment exists, the recoverable amount of those assets is estimated and impairment is recognised, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting future cash flows to their present value based on appropriate discount factor. When there is indication as at each balance sheet date, that an impairment loss recognised for asset in prior accounting years no longer exists or may have decreased such reversal of impairment loss is recognised in Statement of Profit & Loss.

?

Provisions, Contingencies and Other Commitments:

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

A disclosure for a contingent liability is made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

No provision has been made for liabilities which are contingent in nature but if material, these are disclosed by the way of a note.

Contractual commitments which are non-cancellable are disclosed by way of a note.

Textual information (136)

Disclosure of general information about company [Text Block]

Company Overview

Wheel Flexible Packaging Private Limited is a private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at Gala No. E-24/25, Zero Tax Industrial Estate, Near Dadra Check Post, Dadra Dadar & Nagar Haveli 396163. The company is engaged in the business of manufacturing, processing and/or printing of Flexible Packaging Material.

Textual information (137)

Disclosure of general information about company [Text Block]

Company Overview

Wheel Flexible Packaging Private Limited is a private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at Gala No. E-24/25, Zero Tax Industrial Estate, Near Dadra Check Post, Dadra, Dadra & Nagar Haveli 396163. The company is engaged in the business of manufacturing, processing and/or printing of Flexible Packaging Material.

Textual information (138)

Disclosure of accounting policies explanatory [Text Block]

1. Basis of Preparation of Financial Statements

1.1 Statement of Compliance:

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention on an accrual basis. GAAP comprises of mandatory accounting standards as notified under the relevant provisions of the Companies Act, 2013.

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format as prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Cash Flow Statement has been prepared and presented as per the requirements of Accounting Standard (AS) 3 on "Cash Flow Statements" as specified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

The Accounting Policies adopted in the preparation of Financial statements are consistent with those of earlier years unless otherwise specified herein below.

1.2 Basis of Measurement:

The Financial Statements have been prepared on a going concern basis and accrual method of accounting. The historical cost is used in the preparation of the financial statements except as otherwise mentioned in the policy.

1.3 Functional and Presentation Currency:

The Company's financial statements are presented in Indian Rupees (Rs), which is also its functional currency. All the values have been rounded off to the nearest lakhs with two decimals, unless otherwise indicated.

3. Significant Accounting Policies

A) Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the Balance Sheet and reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts/advances, employee retirement benefit plans, provision for taxes and the useful life of fixed assets.

Accounting estimates could change from period to period. Actual result could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial

statements in the period in which changes are made and if material, their effects are disclosed in notes to the financial statements.

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.

B) Costs and Benefits:

Costs are either charged to revenue or are capitalized in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

C) Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

Damaged, unserviceable and inert stocks are suitably provided for.

D) Cash flow statement

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

E) Revenue Recognition

Sale of goods

Sales (net of returns) are recognized on transfer of significant risks and rewards of ownership to the buyer which generally coincides in case of domestic sales at the time of dispatch to the customer and in case of export sales on the date of bill of lading.

Amount disclosed as Sales are net of sales return, discount and Goods and services Tax. Other recoveries charged separately in Invoice are set off against the respective expenditure heads .

Export Benefits

Export benefit entitlements under Duty drawback (DBK), merchandise export from India scheme (MEIS) and Remission of Duties or Taxes on Export Product (RODTEP) are recognised when the right to receive credit as per the terms of the scheme is established in respect of the exports and there is no uncertainty in receiving the same.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive the same is established. Any other item of revenue is recognised on accrual basis, unless otherwise specifically mentioned.

F) Property, Plant and Equipment:

Freehold land is carried at historical cost.

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

S. no	Type of Asset	Useful Life (in years)
(a)	Property, Plant & Equipment	
	Plant & Equipment	
	A) Material Handling equipment	10
	B) Weighing Balance	10

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

G) Employee Benefit Plans

a) SHORT TERM EMPLOYEE BENEFITS						
The Company recognises the undiscounted amount of short-term employee benefits like Leave Travel Assistance, Medical Benefits etc., during the accounting period based on service rendered by the employees.						
b) LONG TERM EMPLOYEE BENEFITS						
The Company has both defined-contribution and defined benefit plans.						
A. Defined Contribution Plan						
These are plans in which Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employee's provident fund and family pension fund which are reported as expenses during the year in which the employees perform the services.						
B. Defined Benefit Plan						
Gratuity						
For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit.						

Compensated absences							
The Company has for all employees other long-term benefits in the form of Compensated Absences as per the policy of the Company. Liabilities for such benefits are provided on the basis of actuarial valuation, as at the balance sheet date, carried out by an independent actuary. The actuarial valuation method used by an independent actuary for measuring the liability is the Projected Unit Credit method.							

H) Borrowing costs:

Borrowing costs include interest and other finance costs. Costs in connection with the borrowing of funds, to the extent they are directly related to the acquisition of qualifying assets, are added to the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as expenditure during the period in which they are incurred.

I) Leases

Operating Lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date at the lower of fair value of the leased property or at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

J) Foreign Currency Transactions:

Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction. Exchange differences arising on foreign currency transactions are recognised either as income or expenditure in the period in which they arise. Monetary items denominated in foreign currency are converted at exchange rates prevailing on the date of the Balance Sheet and the resultant gains/losses, if any, are accounted for in the Statement of Profit and Loss.

K) Earnings per Equity share:

Basic Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issues and share split, if any.

L) Government Grants and Subsidies

- i) Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.
- ii) Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.
- iii) Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds .

M) Taxes on Income :

Provision for taxation is made in accordance with the Income-tax laws prevalent during the relevant assessment year after considering various admissible reliefs.

Deferred tax is recognised, on timing differences (other than those which are expected to be reversed during the tax holiday period), being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realise such assets. In situations where the Company has unabsorbed depreciation or carry forward losses under tax laws, deferred tax assets are recognised only to the extent there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income to realise such assets. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and is written down to the extent it is no longer reasonably / virtually certain that sufficient future taxable income will be available against which deferred tax assets can be realised.

Minimum Alternate Tax (MAT) Credit at each balance sheet date is reviewed and the credit amount is carried forward only if there is convincing evidence that it will be set off against future tax liability as per the provisions of Section 115JAA of the Income Tax Act, 1961. In the event where the Company does not expect sufficient tax liability under the regular provisions of the Income Tax Act, 1961 during the allowable period the carrying amount is written down and adjusted to that extent.

N) Impairment of Assets :

The carrying value of assets at each balance sheet date is reviewed for impairment. If any indication of such impairment exists, the recoverable amount of those assets is estimated and impairment is recognised, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting future cash flows to their present value based on appropriate discount factor. When there is indication as at each balance sheet date, that an impairment loss recognised for asset in prior accounting years no longer exists or may have decreased such reversal of impairment loss is recognised in Statement of Profit & Loss.

O) Provisions, Contingencies and Other Commitments :

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

A disclosure for a contingent liability is made, when there is a possible obligation or a present obligation that may, but probably will not, require

an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

No provision has been made for liabilities which are contingent in nature but if material, these are disclosed by the way of a note.

Contractual commitments which are non-cancellable are disclosed by way of a note.

Textual information (139)

Disclosure of accounting policies explanatory [Text Block]

Basis of Preparation of Financial Statements

Statement of Compliance:

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention on an accrual basis. GAAP comprises of mandatory accounting standards as notified under the relevant provisions of the Companies Act, 2013.

?

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format as prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Cash Flow Statement has been prepared and presented as per the requirements of Accounting Standard (AS) 3 on "Cash Flow Statements" as specified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

?

The Accounting Policies adopted in the preparation of Financial statements are consistent with those of earlier years unless otherwise specified herein below.

?

Basis of Measurement:

The Financial Statements have been prepared on a going concern basis and accrual method of accounting. The historical cost is used in the preparation of the financial statements except as otherwise mentioned in the policy.

?

Functional and Presentation Currency:

The Company's financial statements are presented in Indian Rupees (Rs), which is also its functional currency. All the values have been rounded off to the nearest lakhs with two decimals, unless otherwise indicated.

?

3. Significant Accounting Policies

Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the Balance Sheet and reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts/advances, employee retirement benefit plans, provision for taxes and the useful life of fixed assets.

Accounting estimates could change from period to period. Actual result could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and if material, their effects are disclosed in notes to the financial statements.

?

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.

?

Costs and Benefits:

Costs are either charged to revenue or are capitalized in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

?

Inventories:

Inventories consists of raw materials, packing materials, Printing Cylinders, work-in-progress and finished goods. Inventories are valued at lower of cost and net realisable value. Cost of inventories is determined on a FIFO basis, net of GST benefits availed.

?

Cost of raw materials and packing materials includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.

?

Cost of work-in-progress and finished goods includes direct materials, labour and proportion of manufacturing overheads, wherever applicable. Cost of finished goods also includes other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

?

Damaged, unserviceable and inert stocks are suitably provided for.

?

Cash flow statement

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

?

Revenue Recognition

Sale of goods

Sales (net of returns) are recognized on transfer of significant risks and rewards of ownership to the buyer which generally coincides in case of domestic sales at the time of dispatch to the customer and in case of export sales on the date of bill of lading.

?

Amount disclosed as Sales are net of sales return, discount and Goods and services Tax. Other recoveries charged separately in Invoice are set off against the respective expenditure heads.

?

Export Benefits

Export benefit entitlements under Duty drawback (DBK), merchandise export from India scheme (MEIS) and Remission of Duties or Taxes on Export Product (RODTEP) are recognised when the right to receive credit as per the terms of the scheme is established in respect of the exports and there is no uncertainty in receiving the same.

?

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive the same is established. Any other item of revenue is recognised on accrual basis, unless otherwise specifically mentioned.

?

Property, Plant and Equipment:

Freehold land is carried at historical cost.

?

All other items of property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and accumulated impairment losses (if any). Historical cost of property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

?

The company depreciates property, plant and equipment over their estimated useful lives using the Straight Line Method. Depreciation is provided based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013 other than the assets as given below which are depreciated on the basis of estimated useful lives of the assets determined by the management.

?

S. no	Type of Asset	Useful Life (in years)
-------	---------------	---------------------------

(a)	Property, Plant & Equipment	?
?	Plant & Equipment	?
?	Material Handling equipment	10
?	Weighing Balance	10

?

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under 'Capital work-in progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

?

Employee Benefit Plans

SHORT TERM EMPLOYEE BENEFITS						
The Company recognises the undiscounted amount of short-term employee benefits like Leave Travel Assistance, Medical Benefits etc., during the accounting period based on service rendered by the employees.	?					
LONG TERM EMPLOYEE BENEFITS						
The Company has both defined-contribution and defined benefit plans.	?					
A. Defined Contribution Plan						
These are plans in which Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employee's provident fund and family pension fund which are reported as expenses during the year in which the employees perform the services.						
?						
B. Defined Benefit Plan						

on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

?

Foreign Currency Transactions:

Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction. Exchange differences arising on foreign currency transactions are recognised either as income or expenditure in the period in which they arise. Monetary items denominated in foreign currency are converted at exchange rates prevailing on the date of the Balance Sheet and the resultant gains/losses, if any, are accounted for in the Statement of Profit and Loss.

?

Earnings per Equity share:

Basic Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issues and share split, if any.

?

Government Grants and Subsidies

Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.

Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.

Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds.

?

Taxes on Income:

Provision for taxation is made in accordance with the Income-tax laws prevalent during the relevant assessment year after considering various admissible reliefs.

Deferred tax is recognised, on timing differences (other than those which are expected to be reversed during the tax holiday period), being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realise such assets. In situations where the Company has unabsorbed depreciation or carry forward losses under tax laws, deferred tax assets are recognised only to the extent there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income to realise such assets. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and is written down to the extent it is no longer reasonably / virtually certain that sufficient future taxable income will be available against which deferred tax assets can be realised.

?

Minimum Alternate Tax (MAT) Credit at each balance sheet date is reviewed and the credit amount is carried forward only if there is convincing evidence that it will be set off against future tax liability as per the provisions of Section 115JAA of the Income Tax Act, 1961. In the event where the Company does not expect sufficient tax liability under the regular provisions of the Income Tax Act, 1961 during the allowable period the carrying amount is written down and adjusted to that extent.

?

Impairment of Assets:

The carrying value of assets at each balance sheet date is reviewed for impairment. If any indication of such impairment exists, the recoverable amount of those assets is estimated and impairment is recognised, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting future cash flows to their present value based on appropriate discount factor. When there is indication as at each balance sheet date, that an impairment loss recognised for asset in prior accounting years no longer exists or may have decreased such reversal of impairment loss is recognised in Statement of Profit & Loss.

?

Provisions, Contingencies and Other Commitments:

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

A disclosure for a contingent liability is made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

No provision has been made for liabilities which are contingent in nature but if material, these are disclosed by the way of a note.

Contractual commitments which are non-cancellable are disclosed by way of a note.

[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]	Textual information (140) [See below]	Textual information (141) [See below]
Accounting policy adopted for government grants [TextBlock]	Textual information (142) [See below]	Textual information (143) [See below]
Nature and extent of government grants recognised in financial statements	Revenue subsidy received from Government	Revenue subsidy received from Government
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	3.16	21.66

Textual information (140)**Disclosure of notes on government grants explanatory [Text Block]**

Government Grants and Subsidies Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received. Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment. Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds.

Textual information (141)

Disclosure of notes on government grants explanatory [Text Block]

A) Government Grants and Subsidies

- i) Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.
- ii) Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.
- iii) Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds .

Textual information (142)

Accounting policy adopted for government grants [Text Block]

Government Grants and Subsidies Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received. Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment. Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds.

Textual information (143)

Accounting policy adopted for government grants [Text Block]

A) Government Grants and Subsidies

- i) Government Grants and subsidies are recognized when there is reasonable assurance that the conditions attached to them will be complied, and grant/subsidy will be received.
- ii) Government grants and subsidies receivable against an expense are shown as other Income and subsidy/grant receivable against a specific property plant and equipment is deducted from cost of the relevant property plant and equipment.
- iii) Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as a part of shareholders' funds .

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (144) [See below]	Textual information (145) [See below]

Textual information (144)

Disclosure of employee benefits explanatory [Text Block]

28	Employee Benefit Expense Rs. In Lakhs		
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023
	Salaries ,Wages & Bonus	562.28	485.66
	Contribution to Provident & other funds (Refer Note No. 33)	22.39	16.00
	Gratuity (Refer Note No. 33)	6.93	5.69
	Leave Encashment	4.01	6.68
	Staff Welfare expenses	2.34	4.89
	Total	597.95	518.92

33	EMPLOYEE BENEFITS	
----	-------------------	--

	Disclosure in accordance with Accounting Standard-15 (Revised) - Employee Benefits
--	--

A. Defined Contribution Plan Rs. In Lakhs		
Particulars	Year ended 31st March, 2024	Year ended 31st March 2023
Contribution to Provident Fund	8.51	4.81
Contribution to Family Pension Fund	13.88	11.19

Total	22.39	16.00
B. Defined Benefit Plan : Gratuity Rs. In Lakhs		
(I) AMOUNT RECOGNISED IN THE BALANCE SHEET	As at 31st March 2024	As at 31st March, 2023
Present Value of Defined Benefit Obligation - Unfunded	25.25	18.32
Fair Value of Plan Assets	-	-
Unrecognised Past Service Cost	-	-
Unrecognised Transition Liability	-	-
	-	-
NET LIABILITY RECOGNISED IN BALANCE SHEET	25.25	18.32
(II) AMOUNT RECOGNISED IN THE STATEMENT OF PROFIT & LOSS	As at 31st March 2024	As at 31st March, 2023
Current Service cost	8.71	6.42
Interest Cost	1.35	0.91
Expected return on plan assets	-	-
Actuarial Losses / (Gains)	(3.14)	(1.64)
Past Service Cost	-	-
Prior Year Charge	-	-
	-	-

NET AMOUNT RECOGNISED IN THE STATEMENT OF PROFIT & LOSS	6.93	5.69
(III) RECONCILIATION OF OPENING AND CLOSING BALANCES OF THE PRESENT VALUE OF THE DEFINED BENEFIT OBLIGATION	As at 31st March 2024	As at 31st March, 2023
Present value of Defined Benefit Obligation at the beginning of the year	18.32	12.63
Current Service Cost	8.71	6.42
Past Service Cost	-	-
Interest Cost	1.35	0.91
Benefit Paid	-	-
Actuarial Losses / (Gains)	(3.14)	(1.64)
Prior Year Charge	-	-
PRESENT VALUE OF DEFINED BENEFIT OBLIGATION AT THE END OF THE YEAR	25.25	18.32
(IV) ACTUARIAL ASSUMPTION	As at 31st March 2024	As at 31st March, 2023
Discount Rate	7.20%	7.50%
Expected Rate of Return on Plan Assets	NA	NA
Expected Rate of Salary Increase	7.00%	7.00%
Attrition Rate	5.00%	5.00%
Mortality Post-Retirement	1.12%	1.12%
(V) EXPERIENCE ADJUSTMENT	As at 31st March 2024	As at 31st March, 2023

Defined Benefit Obligation	25.25	18.32
Plan Assets	-	-
Surplus / (Deficit)	(25.25)	(18.32)
Experience Adjustment on Plan Liabilities	(3.97)	(1.64)
Actuarial Loss / (gain) due to change in financial assumptions	0.84	-
Actuarial Loss / (gain) due to change in demographic assumptions	-	-
Experience Adjustment on Plan Liabilities	-	-
NET ACTUARIAL LOSS / (GAIN) FOR THE YEAR	(3.14)	(1.64)

The estimates of rate of escalation in salary considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.

(VI) CHANGES IN FAIR VALUE OF PLAN ASSETS:

Not applicable as the Defined Benefit Plan is unfunded.

(VII) BROAD CATEGORIES OF PLAN ASSETS AS A PERCENTAGE OF TOTAL ASSETS AS AT MARCH 31, 2024:

Not applicable as the Defined Benefit Plan is unfunded

(VIII) The company operates gratuity plan wherein employee is entitled to the benefit as per scheme of the company for each completed year of service. The same is payable on retirement or termination whichever is earlier. The benefit vests only after five years of continuous service.

Defined Benefit Plan : Leave Encashment

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as per actuarial valuation carried out as at the year ended 31st March 2024 using the projected unit credit method.

Textual information (145)

Disclosure of employee benefits explanatory [Text Block]

28	Employee Benefit Expense					Rs. In Lakhs
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022
	Salaries ,Wages & Bonus				485.66	376.54
	Contribution to Provident & other funds (Refer Note No. 33)				16.00	8.92
	Gratuity (Refer Note No. 33)				5.69	4.15
	Leave Encashment					6.68
	Staff Welfare expenses				4.89	3.37
	Total				518.92	398.96
						5.98

33	EMPLOYEE BENEFITS					
	Disclosure in accordance with Accounting Standard-15 (Revised) - Employee Benefits					
	A. Defined Contribution Plan				Rs. In Lakhs	
	Particulars				As at 31st March, 2023	As at 31st March, 2022
	Contribution to Provident Fund				4.81	2.23
	Contribution to Family Pension Fund				11.19	6.69
	Total				16.00	8.92
	B. Defined Benefit Plan : Gratuity					Rs. In Lakhs
	(I) AMOUNT RECOGNISED IN THE BALANCE SHEET				As at 31st March, 2023	As at 31st March, 2022
	Present Value of Defined Benefit Obligation - Unfunded				18.32	12.63
	Fair Value of Plan Assets				-	-
	Unrecognised Past Service Cost				-	-
	Unrecognised Transition Liability				-	-

						-	-
	NET LIABILITY RECOGNISED IN BALANCE SHEET					18.32	12.63
							Rs. In Lakhs
	(II) AMOUNT RECOGNISED IN THE STATEMENT OF PROFIT & LOSS				As at 31st March 2023	As at 31st March, 2022	
	Current Service cost				6.42	5.07	
	Interest Cost					0.91	0.58
	Expected return on plan assets					-	-
	Actuarial Losses / (Gains)					(1.64)	(1.49)
	Past Service Cost					-	-
	Prior Year Charge					-	-
						-	-
	NET AMOUNT RECOGNISED IN THE STATEMENT OF PROFIT & LOSS			5.69	4.16		
							Rs. In Lakhs
	(III) RECONCILIATION OF OPENING AND CLOSING BALANCES OF THE PRESENT VALUE OF THE DEFINED BENEFIT OBLIGATION	As at 31st March 2023	As at 31st March, 2022				
	Present value of Defined Benefit Obligation at the beginning of the year			12.63	8.48		
	Current Service Cost					6.42	5.07
	Past Service Cost					-	-
	Interest Cost					0.91	0.57
	Benefit Paid					-	-
	Actuarial Losses / (Gains)					(1.64)	(1.49)
	Prior Year Charge					-	-
	PRESENT VALUE OF DEFINED BENEFIT OBLIGATION AT THE END OF THE YEAR			18.32	12.63		
	(IV) ACTUARIAL ASSUMPTION				As at 31st March 2023	As at 31st March, 2022	
	Discount Rate				7.50%	7.25%	
	Expected Rate of Return on Plan Assets					NA	NA

	Expected Rate of Salary Increase					7.00%	7.00%
	Attrition Rate					5.00%	5.00%
	Mortality Post-Retirement					1.12%	1.12%
							Rs. In Lakhs
	(V) EXPERIENCE ADJUSTMENT				As at 31st March 2023	As at 31st March, 2022	
	Defined Benefit Obligation					18.32	12.63
	Plan Assets					-	-
	Surplus / (Deficit)					(18.32)	(12.63)
	Experience Adjustment on Plan Liabilities					(1.64)	(0.75)
	Actuarial Loss / (gain) due to change in financial assumptions					-	(0.75)
	Actuarial Loss / (gain) due to change in demographic assumptions					-	-
	Experience Adjustment on Plan Liabilities					-	-
	NET ACTUARIAL LOSS / (GAIN) FOR THE YEAR				(1.64)	(1.49)	
	The estimates of rate of escalation in salary considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.						
	(VI) CHANGES IN FAIR VALUE OF PLAN ASSETS:						
	Not applicable as the Defined Benefit Plan is unfunded.						
	(VII) BROAD CATEGORIES OF PLAN ASSETS AS A PERCENTAGE OF TOTAL ASSETS AS AT MARCH 31, 2023:						
	Not applicable as the Defined Benefit Plan is unfunded						
	(VIII) The company operates gratuity plan wherein employee is entitled to the benefit as per scheme of the company for each completed year of service. The same is payable on retirement or termination whichever is earlier. The benefit vests only after five years of continuous service.						
	Defined Benefit Plan : Leave Encashment						
	Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the						

	present value of the defined benefit obligation as per actuarial valuation carried out as at the year ended 31st March 2023 using the projected unit credit method.

[300400] Notes - Employee share-based payments

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 employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	0	0

[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]	RPT1		RPT2	
	01/04/2023 to 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	Abhilash Nambiar	Abhilash Nambiar	Wheel Flexible Packaging	Wheel Flexible Packaging
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEIPN6824P	AEIPN6824P	AAAFW2971Q	AAAFW2971Q
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	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	Remuneration	Remuneration	Purchase & Sale	Purchase & Sale
Related party transactions [Abstract]				
Purchases of goods related party transactions			4,016.43	4,908.07
Revenue from sale of goods related party transactions			3,640.29	2,631.73
Advances given during year related party transactions				0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	65.01	56.33		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4.18	5.63	100	100
Amounts receivable related party transactions			931.65	852.89
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
Description of other related party transactions which are necessary for understanding of financial statements	-	-	Amount Payable includes outstanding balance of Trade deposit against continuous supply of goods as per contractual agreement amounting to Rs. 100/- Lakhs	Amount Payable includes outstanding balance of Trade deposit against continuous supply of goods as per contractual agreement amounting to Rs. 100/- Lakhs

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]	RPT3		RPT4	
	01/04/2023 to 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	Wheel Packaging	Wheel Packaging	VidyaRameshPathak	VidyaRameshPathak
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFW2312F	AAAFW2312F	AGXPP2700K	AGXPP2700K
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 & Sale	Purchase & Sale	No Related Party Transaction	No Related Party Transaction
Related party transactions [Abstract]				
Purchases of goods related party transactions	2,397.59	1,706.45	0	0
Revenue from sale of goods related party transactions	1,356.83	1,545.35	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	405	405		
Amounts receivable related party transactions	111.78	491.74		
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
Description of other related party transactions which are necessary for understanding of financial statements	Amount Payable includes outstanding balance of Trade deposit against continuous supply of goods as per contractual agreement amounting to Rs. 405/- Lakhs	Amount Payable includes outstanding balance of Trade deposit against continuous supply of goods as per contractual agreement amounting to Rs. 405/- Lakhs		

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]	RPT5	
	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	Balachandran Nambiar	Balachandran Nambiar
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAYPN0302L	AAYPN0302L
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	No Related Party Transaction	No Related Party Transaction
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Revenue from sale of goods related party transactions	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	27.48	27.48
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
Description of other related party transactions which are necessary for understanding of financial statements	Amount Payable comprises Rs. 27.48 Lakhs towards interest free loan from Director	Amount Payable comprises Rs. 27.48 Lakhs towards interest free loan from Director

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 (146) [See below]	Textual information (147) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (146)

Disclosure of notes on related party explanatory [Text Block]

39	RELATED PARTY DISCLOSURES:				
----	----------------------------	--	--	--	--

	Related party disclosures, as required by Accounting Standard 18, are given below:				
--	--	--	--	--	--

(i) Where control Exists:

Sr. No.	Related Party	Relationship
1	Mr Balachandran K. Nambiar	Key Managerial personnel and Share holder
2	Mrs Vidya R. Pathak	

(ii) Name of related parties and description of relationship, where transactions have taken place:
--

Sr. No.	Related Party	Relationship
1	Mr Balachandran K. Nambiar	Key Managerial personnel and Shareholder
2	Ms Vidya R. Pathak	Key Managerial personnel and Shareholder
3	Mr Abhilash Nambiar	Relative of Key Managerial personnel
4	Wheel Packaging	Enterprise where Key managerial Personnel having significant influence
5	Wheel Flexible Packaging	Enterprise where Key managerial Personnel having significant influence

(iii) Transactions with related parties:
--

(Rs. In Lakhs)					
Sr. No.	Nature of Transaction	Key Managerial Personnel	Relative of Key Managerial Personnel	Enterprise where Key managerial Personnel exercise significant influence	Total
1	RemunerationA	-	65.01	-	65.01
		(-)	(56.33)	(-)	(56.33)
2	Sale of Goods and ServicesB	-	-	4,997.12	4,997.12
		(-)	(-)	(4,177.08)	(4,177.08)
3	Purchase of goods and ServicesC	-	-	6,414.02	6,414.02
		(-)	(-)	(6,614.52)	(6,614.52)
4	Trade Deposit TakenD	-	-	-	-
		(-)	(-)	(200.00)	(200.00)

(iv) Balance Outstanding (Rs. In Lakhs)					
Particulars	Key Managerial Personnel	Relative of Key Managerial Personal	Enterprise where Key managerial Personnel exercise significant influence	Total	
Unsecured LoanE	27.48	-	-	27.48	
	(27.48)	(-)	(-)	(27.48)	
Remuneration PayableF	-	4.18	-	4.18	

	(-)	(5.63)	(-)	(5.63)
Trade ReceivableG	-	-	1,043.44	1,043.44
	(-)	(-)	(1,344.63)	(1,344.63)
Trade DepositH	-	-	505.00	505.00
	(-)	(-)	(505.00)	(505.00)

Figures in parenthesis indicate preceding period's figures.

A) This Comprises Remuneration paid to Mr. Abhilash Nambiar amounting to Rs. 65.01 Lakh (P.Y. Rs 56.33 Lakh).

B) This Comprises sale of Goods and Services amounting to Rs. 1356.83 Lakh (P.Y. Rs 1545.35 Lakh) to Wheel Packaging and Rs 3640.29 Lakh (P.Y. Rs 2631.73 Lakh) to Wheel Flexible Packaging.

C) This Comprises Purchase of Goods and Services amounting to Rs 4016.43 Lakh (P.Y. Rs 4908.07 Lakh) from Wheel flexible Packaging and Rs 2397.59 Lakh (P.Y. Rs 1706.45 Lakh) from Wheel Packaging.

D) This Comprises Trade Deposit Taken amounting to Rs NIL (P.Y. Rs 100 Lakh) from Wheel Flexible Packaging and Rs NIL (P.Y. 100.00 Lakh) from Wheel Packaging.

E) This comprises Outstanding Balance of Unsecured Loan amounting to Rs 27.48 Lakh (P.Y. Rs 27.48 Lakh) from Mr. Balachandran K. Nambiar.

F) This comprises remuneration payable to Mr Abhilash Nambiar amounting to Rs 4.18 Lakh (P.Y. Rs 5.63 Lakh).

G) This Comprises outstanding balance of trade Receivable amounting to Rs. 111.78 Lakh (P.Y. Rs 491.74 Lakh) from Wheel Packaging and Rs. 931.65 Lakh (P.Y. Rs 852.89 Lakh) from Wheel Flexible Packaging.

H) This Comprises outstanding balance of trade Deposit amounting to Rs 405.00 Lakh (P.Y. Rs 405.00 Lakh) of Wheel Packaging and Rs. 100.00 Lakh (P.Y. 100 Lakh) of Wheel Flexible Packaging

Textual information (147)

Disclosure of notes on related party explanatory [Text Block]

39	RELATED PARTY DISCLOSURES:				
	Related party disclosures, as required by Accounting Standard 18, are given below:				
	(i) Where control Exists:				
	Sr. No.	Related Party	Relationship		
	1	Mr Balachandran K. Nambiar	Key Managerial personnel and Share holder		
	2	Mrs Vidya R. Pathak			
	(ii) Name of related parties and description of relationship, where transactions have taken place:				
	Sr. No.	Related Party	Relationship		
	1	Mr Balachandran K. Nambiar	Key Managerial personnel and Shareholder		
	2	Ms Vidya R. Pathak	Key Managerial personnel and Shareholder		
	3	Mr Abhilash Nambiar			Relative of Key Managerial personnel
	4	Wheel Packaging			Enterprise where Key managerial Personnel having significant influence
	5	Wheel Flexible Packaging			Enterprise where Key managerial Personnel having significant influence

(iii) Transactions with related parties:					(Rs. In Lakhs)	
Sr. No.	Nature of Transaction	Key Managerial Personnel	Relative of Key Managerial Personnel	Enterprise where Key managerial Personnel exercise significant influence	Total	
1	RemunerationA	-	56.33	-	56.33	
		(-)	(49.29)	(-)	(49.29)	
2	Sale of Goods and ServicesB	-	-	4,177.08	4,177.08	
		(-)	(-)	(3,752.15)	(3,752.15)	
3	Purchase of goods and ServicesC	-	-	6,614.52	6,614.52	
		(-)	(-)	(4,033.29)	(4,033.29)	
4	Trade Deposit TakenD	-	-	200.00	200.00	
		(-)	(-)	(-)	(-)	
(iv) Balance Outstanding					(Rs. In Lakhs)	
Particulars	Key Managerial Personnel	Relative of Key Managerial Personal	Enterprise where Key managerial Personnel exercise significant influence	Total		
Unsecured LoanE	27.48	-	-	27.48		
	(27.48)	(-)	(-)	(27.48)		
Remuneration PayableF	-	5.63	-	5.63		
	(-)	(4.81)	(-)	(4.81)		
Trade PayableG	-	-	-	-		
	(-)	(-)	(0.36)	(0.36)		
Trade RceivableH	-	-	1,344.63	1,344.63		
	(-)	(-)	(226.45)	(226.45)		
Advance to SuppliersI	-	-	-	-		
	(-)	(-)	(172.06)	(172.06)		
Trade DepositJ	-	-	505.00	505.00		
	(-)	(-)	(305.00)	(305.00)		

	Figures in parenthesis indicate preceding period's figures.			
	A) This Comprises Remuneration paid to Mr. Abhilash Nambiar amounting to Rs. 56.33 Lakh (P.Y. Rs 49.29 Lakh).			
	B) This Comprises sale of Goods and Services amounting to Rs. 1,545.35 Lakh (P.Y. Rs 1,361.59 Lakh) to Wheel Packaging and Rs 2,631.73 Lakh (P.Y. Rs 2,390.56 Lakh) to Wheel Flexible Packaging.			
	C) This Comprises Purchase of Goods and Services amounting to Rs 4,908.07 Lakh (P.Y. Rs 2,910.91 Lakh) from Wheel flexible Packaging and Rs 1,706.45 Lakh (P.Y. Rs 1,122.38 Lakh) from Wheel Packaging.			
	D) This Comprises Trade Deposit Taken amounting to Rs 100.00 Lakh (P.Y. Rs NIL) from Wheel Flexible Packaging and Rs 100.00 Lakh (P.Y. NIL) from Wheel Packaging.			
	E) This comprises Outstanding Balance of Unsecured Loan amounting to Rs 27.48 Lakh (P.Y. Rs 27.48 Lakh) from Mr. Balachandran K. Nambiar.			
	F) This comprises remuneration payable to Mr Abhilash Nambiar amounting to Rs 5.63 Lakh (P.Y. Rs 4.81 Lakh).			
	G) This Comprises outstanding balance of trade payable amounting to Rs. NIL (P.Y. 0.36 Lakh) to Wheel Packaging			
	H) This Comprises outstanding balance of trade Receivable amounting to Rs. 491.74 Lakh (P.Y. Rs NIL) from Wheel Packaging and Rs. 852.89 Lakh (P.Y. Rs 226.45 Lakh) from Wheel Flexible Packaging.			
	I) This Comprises Advance given to suppliers amounting to Rs NIL (P.Y. Rs 172.06 Lakh) to Wheel Flexible Packaging			
	J) This Comprises outstanding balance of trade Deposit amounting to Rs 405.00 Lakh (P.Y. Rs 305.00 Lakh) of Wheel Packaging and Rs. 100.00 Lakh (P.Y. NIL) of Wheel Flexible Packaging			

[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 (148) [See below]	Textual information (149) [See below]
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (148)

Disclosure of leases explanatory [Text Block]

The company has entered into operating lease arrangements for premises in respect of staff accommodation and same is renewable on mutually agreed terms and is cancellable by written notice for one month. During the year company has recognised Rs 5.86 Lakh (P.Y.Rs 5.09 Lakh) as lease rental in the statement of Profit and Loss.

The Company has entered in to finance lease arrangement for Plant & Machinery. Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Particulars	As at 31st March 2024	As at 31st March, 2023
Fixed Assets under Finance Lease		
Plant & Machinery	707.46	707.46
Plant & Machinery under CWIP	-	-
Long Term Borrowings		
Long term maturities of Finance Lease Obligations	372.72	499.83
Other Current Liabilities		
Current maturities of Finance Lease Obligations	127.11	115.21
Disclosure		
Finance Lease		
The future minimum lease payments under non-cancellable finance lease		

not later than one year	170.55	170.55
later than one year and not later than five years	308.52	479.07
later than five years	-	-
Less : Finance Charges	(87.80)	(143.14)
Present Value of minimum lease payments payable aggregate		
not later than one year	127.11	115.21
later than one year and not later than five years	264.15	391.26
later than five years	-	-
Notes		
Refer Note No. 6, 10, 12 and 14 for Information on Property, Plant and Equipment hypothecated/mortgaged as security by the company		

Textual information (149)

Disclosure of leases explanatory [Text Block]

The company has entered into operating lease arrangements for premises in respect of staff accommodation and same is renewable on mutually agreed terms and is cancellable by written notice for one month. During the year company has recognised Rs 5.09 Lakh (P.Y.Rs 3.72 Lakh) as lease rental in the statement of Profit and Loss.					
The Company has entered in to finance lease arrangement for Plant & Machinery. Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss as finance costs, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.					
					Rs. In Lakhs
Particulars			As at 31st March 2023	As at 31st March, 2022	
Fixed Assets under Finance Lease					
Plant & Machinery			707.46	119.21	
Plant & Machinery under CWIP			-	548.50	
Long Term Borrowings					
Long term maturities of Finance Lease Obligations		499.83	572.42		
Other Current Liabilities					
Current maturities of Finance Lease Obligations		115.21	85.22		
Disclosure					
Finance Lease					
The future minimum lease payments under non-cancellable finance lease					
not later than one year			170.55	150.98	
later than one year and not later than five years		479.07	601.34		
later than five years			-	-	
Less : Finance Charges			(143.14)	(197.68)	

Present Value of minimum lease payments payable aggregate				
not later than one year			115.21	85.22
later than one year and not later than five years		391.26	469.22	
later than five years			-	-
Notes				
Refer Note No. 6, 10 and 14 for Information on Property, Plant and Equipment hypothecated/mortgaged as security by the company				

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 1,00,00,000	[shares] 1,00,00,000
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 0	[shares] 0
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	224.03	144.37
Profit (loss) for period	224.03	144.37
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	224.03	144.37

[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	01/04/2022 to 31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (150) [See below]	Textual information (151) [See below]
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, expenditure disallowances	9.29	3.41
Total deferred tax assets	9.29	3.41
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	108.82	115.05
Total deferred tax liabilities	108.82	115.05

Textual information (150)**Disclosure of notes on income taxes explanatory [Text Block]**

Deferred Tax liabilities (Net)		
Rs. In Lakhs		
Particulars	As at 31st March 2024	As at 31st March, 2023
A. Deferred Tax Liability		
Depreciation	108.82	115.05
Total (A)	108.82	115.05
B. Deferred Tax Asset		
Disallowance under Section 43B	9.29	3.41
Brought forward Unabsorbed depreciation	-	-
Total (B)	9.29	3.41
Deferred Tax liabilities (Net) (A-B)	99.53	111.64

Textual information (151)

Disclosure of notes on income taxes explanatory [Text Block]

7	Deferred Tax liabilities (Net)					Rs. In Lakhs
	Particulars			As at 31st March 2023	As at 31st March, 2022	
	A. Deferred Tax Liability					
	Depreciation			115.05	116.37	
	Total (A)				115.05	116.37
	B. Deferred Tax Asset					
	Disallowance under Section 43B			3.41	4.23	
	Brought forward Unabsorbed depreciation			-	-	
	Total (B)				3.41	4.23
	Deferred Tax liabilities (Net)		(A-B)	111.64	112.14	

[202400] Notes - Investments in associates

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

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

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

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

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

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	6.03	2.26
Other differences to cash and cash equivalents in statement of cash flows	0	0
Total cash and cash equivalents	6.03	2.26
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	33.62	33.54
Total income taxes paid (refund)	33.62	33.54

[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	13,256.23	12,997.55
Revenue from sale of services	205.92	192.94
Other operating revenues	31.96	21.61
Excise duty	0	0
Service tax collected	0	0
Other duties taxes collected	0	0
Total revenue from operations other than finance company	13,494.11	13,212.1
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	13,494.11	13,212.1
Other income	51.8	103.26
Total revenue	13,545.91	13,315.36
Expenses [Abstract]		
Cost of materials consumed	11,124.62	11,083.6
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-699.31	-681.95
Employee benefit expense	597.95	518.92
Finance costs	574.78	476.1
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	251.87	231
Total depreciation, depletion and amortisation expense	251.87	231
CSR expenditure	0	0
Other expenses	1,391.88	1,469.13
Total expenses	13,241.79	13,096.8
Total profit before prior period items, exceptional items, extraordinary items and tax	304.12	218.56
Total profit before extraordinary items and tax	304.12	218.56
Total profit before tax	304.12	218.56
Tax expense [Abstract]		
Current tax	92.19	74.68
Deferred tax	-12.1	-0.49
Total tax expense	80.09	74.19
Total profit (loss) for period from continuing operations	224.03	144.37
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	224.03	144.37
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	224.03	144.37
Additional disclosure on discontinuing operations [Abstract]		
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 2.24	[INR/shares] 1.44
Diluted earnings per equity share	[INR/shares] 2.24	[INR/shares] 1.44
Basic earning per equity share before extraordinary items	[INR/shares] 2.24	[INR/shares] 1.44
Diluted earnings per equity share before extraordinary items	[INR/shares] 2.24	[INR/shares] 1.44
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (152) [See below]	Textual information (153) [See below]
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	13,256.23	12,997.55
Brokerage discounts rebates on revenue from sale of products	0	0
Returns on revenue from sale of products	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	13,256.23	12,997.55
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (154) [See below]	Textual information (155) [See below]
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	205.92	192.94
Brokerage discounts rebates on revenue from sale of services	0	0
Returns on revenue from sale of services	0	0
Other allowances deductions on revenue from sale of services	0	0
Total revenue from sale of services	205.92	192.94
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (156) [See below]	Textual information (157) [See below]
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	31.96	21.61
Total other operating revenues	31.96	21.61
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (158) [See below]	Textual information (159) [See below]
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest on other current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	7.11	5.78
Interest on other long-term investments	2.22	1.4
Total interest income on long-term investments	9.33	7.18
Total interest income	9.33	7.18
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	39.31	74.42
Income government grants subsidies	0	21.66
Miscellaneous other non-operating income	3.16	0
Total other non-operating income	42.47	96.08
Total other income	51.8	103.26
Disclosure of finance cost [Abstract]		

Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (160) [See below]	Textual information (161) [See below]
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	84.72	105.8
Total interest expense long-term loans	84.72	105.8
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	279.03	174.5
Interest expense short-term loans, others	131.76	94.33
Total interest expense short-term loans	410.79	268.83
Interest lease financing	55.74	64.62
Other interest charges	0	0
Total interest expense	551.25	439.25
Other borrowing costs	23.53	36.85
Total finance costs	574.78	476.1
Share finance costs joint ventures	0	0
Employee benefit expense [Abstract]		
Salaries and wages	562.28	485.66
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Contribution to provident and other funds for others	22.39	16
Total contribution to provident and other funds	22.39	16
Leave encashment expenses	4.01	6.68
Gratuity	6.93	5.69
Staff welfare expense	2.34	4.89
Total employee benefit expense	597.95	518.92
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	33.5	16.14
Power and fuel	348.08	335.15
Rent	5.86	5.09
Repairs to building	6.67	6.32
Repairs to machinery	41.83	59.71
Insurance	33.39	26.66
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	16.39	8.07
Total rates and taxes excluding taxes on income	16.39	8.07
Telephone postage	1.45	1.26
Travelling conveyance	23.75	16.05
Legal professional charges	16.97	32.18
Directors sitting fees	0	0
Cost repairs maintenance other assets	1.2	2.97
Cost transportation [Abstract]		
Cost freight	415.47	512.68
Total cost transportation	415.47	512.68
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Voluntary retirement compensation written off	0	0
Technical know-how written off	0	0
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0

Fixed assets written off	0	0
Inventories written off	0	0
Investments written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Other assets written off	0	0
Total write-off assets	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	2.5	2.5
Payment for taxation matters	1	1
Payment for company law matters	0	0
Payment for other services	0	0
Payment for reimbursement of expenses	0	0
Total payments to auditor	3.5	3.5
Miscellaneous expenses	(A) 443.82	(B) 443.35
Total other expenses	1,391.88	1,469.13
Current tax [Abstract]		
Current tax pertaining to current year	92.19	74.68
MAT credit recognised during year	0	0
Total current tax	92.19	74.68

Footnotes

(A) Miscellaneous expense includes Printing Cylinder Expense amounting to Rs. 218.01 Lakhs and Packing Expense amounting to Rs. 121.44 Lakhs

(B) Miscellaneous expense includes Printing Cylinder Expense amounting to Rs. 211.58 Lakhs and Packing Expense amounting to Rs. 135.01 Lakhs

Textual information (152)

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

24	Revenue from Operations	Rs. In Lakhs			
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023		
	(i) Sale of Goods				
	Flexible Packaging Material	13,256.23	12,997.55		
	(ii) Sale of Services		-		
	Jobwork Income	10.63	13.95		
	Design and Development Charges	195.29	178.99		
	(iii) Other Operating Revenue (Refer Note No. 24.1)	31.96	21.61		
		Total	13,494.11	13,212.10	

Textual information (153)

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

24	Revenue from Operations					Rs. In Lakhs	
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022	
	(i) Sale of Printed Flexible Packaging Material						
	Manufactured Items				10,261.20	7,587.16	
	Trading Items				2,736.35	1,647.86	
	(ii) Sale of Services						
	Jobwork Income				13.95	22.52	
	Design and Development Charges				178.99	137.86	
	(iii) Other Operating Revenue (Refer Note No. 24.1)				21.61	7.00	
		Total				13,212.10	9,402.40

Textual information (154)

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

24	Revenue from Operations	Rs. In Lakhs		
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023	
	(i) Sale of Goods			
	Flexible Packaging Material	13,256.23	12,997.55	
	(ii) Sale of Services		-	
	Jobwork Income	10.63	13.95	
	Design and Development Charges	195.29	178.99	
	(iii) Other Operating Revenue (Refer Note No. 24.1)	31.96	21.61	
		Total	13,494.11	13,212.10

Textual information (155)

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

24	Revenue from Operations					Rs. In Lakhs	
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022	
	(i) Sale of Printed Flexible Packaging Material						
	Manufactured Items				10,261.20	7,587.16	
	Trading Items				2,736.35	1,647.86	
	(ii) Sale of Services						
	Jobwork Income				13.95	22.52	
	Design and Development Charges				178.99	137.86	
	(iii) Other Operating Revenue (Refer Note No. 24.1)				21.61	7.00	
		Total				13,212.10	9,402.40

Textual information (156)

Disclosure of notes on other operating revenues explanatory [Text Block]

24.1	Other Operating Revenue					Rs. In Lakhs	
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023				
	Export Benefits				8.48	6.31	
	Scrap Sale				23.48	15.30	
		Total				31.96	21.61

Textual information (157)

Disclosure of notes on other operating revenues explanatory [Text Block]

24.1	Other Operating Revenue					Rs. In Lakhs	
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022	
	Export Benefits				6.31	2.50	
	Scrap Sale				15.30	4.50	
		Total				21.61	7.00

Textual information (158)

Disclosure of notes on other income explanatory [Text Block]

25	Other Income	Rs. In Lakhs	
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023
	Interest Income		
	From Bank on deposits	7.11	5.78
	Others	2.22	1.40
	Others		
	Market Development Assistance Subsidy	3.16	-
	Electricity Subsidy Received	-	21.66
	Foreign Exchange Gain	39.31	74.42
	Total	51.80	103.26

Textual information (159)

Disclosure of notes on other income explanatory [Text Block]

25	Other Income						Rs. In Lakhs
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022	
	Interest Income						
	From Bank on deposits				5.78	2.81	
	Others				1.40	1.40	
	Others						
	Government Subsidy				21.66	86.54	
	Gain on Asset Write off				-	-	
	Foreign Exchange Gain				74.42	45.70	
	Total				103.26	136.45	

Textual information (160)

Disclosure of notes on finance cost explanatory [Text Block]

29	Finance Costs		
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023
	Interest on Borrowings		
	a) Interest to Bank	363.75	280.30
	b) Interest to others	131.76	94.33
	c) Interest on Finance Lease Obligation	55.74	64.62
	Other Borrowing Cost	23.53	36.85
	Total	574.78	476.10

Textual information (161)

Disclosure of notes on finance cost explanatory [Text Block]

29	Finance Costs					Rs. In Lakhs
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022
	Interest on Borrowings					
	a) Interest to Bank				280.30	199.45
	b) Interest to others				94.33	30.88
	c) Interest on Finance Lease Obligation				64.62	28.13
	Other Borrowing Cost				36.85	31.55
	Total				476.10	290.01

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

Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category			POLYESTER	POLYESTER
Total raw materials consumed	11,124.62	11,083.6	1,519.62	1,609.68

Details of raw materials consumed [Table]

..(2)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 2 [Member]		Raw materials consumed 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	INK	INK	SOLVENT	SOLVENT
Total raw materials consumed	561.86	571.41	480.89	532.45

Details of raw materials consumed [Table]

..(3)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 4 [Member]		Raw materials consumed 5 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	ADHESIVE HARDNER	+ ADHESIVE HARDNER	+ GRANULES	GRANULES
Total raw materials consumed	351.7	343.67	3,602.41	3,598.62

Details of raw materials consumed [Table]

..(4)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 6 [Member]		Raw materials consumed 7 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	METPET	METPET	BOPP	BOPP
Total raw materials consumed	253.28	346.41	464.72	315.87

Details of raw materials consumed [Table]

..(5)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 8 [Member]		Raw materials consumed 9 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	BOPA FILM	BOPA FILM	POLY	POLY
Total raw materials consumed	76.83	60.24	712.72	387.65

Details of raw materials consumed [Table]

..(6)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 10 [Member]		Raw materials consumed 11 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	Other	Other	Alluminium Foil	Alluminium Foil
Total raw materials consumed	2,958.87	3,131.99	79.46	76.92

Details of raw materials consumed [Table]

..(7)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 12 [Member]		Raw materials consumed 13 [Member]	Raw materials consumed 14 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	CPP Film	CPP Film	Paper	Co-extruded Flexible Film
Total raw materials consumed	53.39	108.69	2.01	6.86

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-83.81	-135.13
Changes in inventories of work-in-progress	-615.5	-546.82
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-699.31	-681.95
Revenue other services	205.92	192.94
Total gross income from services rendered	205.92	192.94
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	9,577.11	10,592.12
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	9,577.11	10,592.12
Export sale manufactured goods	3,679.12	2,405.43
Export sale traded goods	0	0
Total export turnover goods, gross	3,679.12	2,405.43
Total revenue from sale of products	13,256.23	12,997.55
Domestic revenue services	113.46	64.89
Export revenue services	92.46	128.05
Total revenue from sale of services	205.92	192.94
Gross value of transaction with related parties as per AS-18	(A) 11,476.15	(B) 11,047.93
Bad debts of related parties as per AS-18	0	0

Footnotes

(A) A) This Comprises Remuneration paid to Mr. Abhilash Nambiar amounting to Rs. 65.01 Lakh (P.Y. Rs 56.33 Lakh). B) This Comprises sale of Goods and Services amounting to Rs. 1356.83 Lakh (P.Y. Rs 1545.35 Lakh) to Wheel Packaging and Rs 3640.29 Lakh (P.Y. Rs 2631.73 Lakh) to Wheel Flexible Packaging. C) This Comprises Purchase of Goods and Services amounting to Rs 4016.43 Lakh (P.Y. Rs 4908.07 Lakh) from Wheel flexible Packaging and Rs 2397.59 Lakh (P.Y. Rs 1706.45 Lakh) from Wheel Packaging.

(B) A) This Comprises Remuneration paid to Mr. Abhilash Nambiar amounting to Rs. 56.33 Lakh (P.Y. Rs 49.29 Lakh). B) This Comprises sale of Goods and Services amounting to Rs. 1,545.35 Lakh (P.Y. Rs 1,361.59 Lakh) to Wheel Packaging and Rs 2,631.73 Lakh (P.Y. Rs 2,390.56 Lakh) to Wheel Flexible Packaging. C) This Comprises Purchase of Goods and Services amounting to Rs 4,908.07 Lakh (P.Y. Rs 2,910.91 Lakh) from Wheel flexible Packaging and Rs 1,706.45 Lakh (P.Y. Rs 1,122.38 Lakh) from Wheel Packaging. D) This Comprises Trade Deposit Taken amounting to Rs 100.00 Lakh (P.Y. Rs NIL) from Wheel Flexible Packaging and Rs 100.00 Lakh (P.Y. NIL) from Wheel Packaging.

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (162) [See below]	Textual information (163) [See below]

Textual information (162)**Disclosure of revenue explanatory [Text Block]**

24	Revenue from Operations	Rs. In Lakhs		
	Particulars	Year ended 31st March, 2024	Year ended 31st March 2023	
	(i) Sale of Goods			
	Flexible Packaging Material	13,256.23	12,997.55	
	(ii) Sale of Services		-	
	Jobwork Income	10.63	13.95	
	Design and Development Charges	195.29	178.99	
	(iii) Other Operating Revenue (Refer Note No. 24.1)	31.96	21.61	
		Total	13,494.11	13,212.10

Textual information (163)

Disclosure of revenue explanatory [Text Block]

24	Revenue from Operations					Rs. In Lakhs
	Particulars				Year ended 31st March, 2023	Year ended 31st March 2022
	(i) Sale of Printed Flexible Packaging Material					
	Manufactured Items				10,261.20	7,587.16
	Trading Items				2,736.35	1,647.86
	(ii) Sale of Services					
	Jobwork Income				13.95	22.52
	Design and Development Charges				178.99	137.86
	(iii) Other Operating Revenue (Refer Note No. 24.1)				21.61	7.00
		Total				13,212.10
						9,402.40

[202200] Notes - Effects of changes in foreign exchange rates

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

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

[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]	CEOcumCFO 01/04/2023 to 31/03/2024	CompanySecretary 01/04/2023 to 31/03/2024	CompanySecretary1 01/04/2023 to 31/03/2024	Director1 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	Abhilash Balachandran Nambiar	Amrita Lalwani	Vidhi Rushabh Shah	BALACHANDRAN KAMMARAN NAMBIAR
Director identification number of key managerial personnel or director				07445979
Permanent account number of key managerial personnel or director	AEIPN6824P	APVPC6433P	BRCPS7720R	AAYPN0302L
Date of birth of key managerial personnel or director	01/11/1983	19/09/1989	18/01/1989	25/05/1953
Designation of key managerial personnel or director	CEO	Company Secretary	Company Secretary	Managing Director
Qualification of key managerial personnel or director	MBA	Company Secretary	Company Secretary	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 64,50,000
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	65.01	1.92	0.15	0
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	65.01	1.92	0.15	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	65.01	1.92	0.15	0

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]	Director2
	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	VIDYA RAMESH PATHAK
Director identification number of key managerial personnel or director	07445986
Permanent account number of key managerial personnel or director	AGXPP2700K
Date of birth of key managerial personnel or director	20/02/1961
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	Graduate
Shares held by key managerial personnel or director	[shares] 35,50,000
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

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

	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	

[301000] Notes - Corporate social responsibility

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	No
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	