

SANJAY CHEMICALS (INDIA) PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] 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	U51434MH2000PTC129290	
Permanent account number of entity	AAFCA2929E	
Address of registered office of company	Unit G-1, 5th Floor, Kanmoor House Condominium 281/287, Narsi Natha Street Mumbai 400009	
Type of industry	Commercial and Industrial	
Registration date	20/10/2022	
Category/sub-category of company	Company limited by Shares, Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	25/09/2024	
Period covered by financial statements	01-04-2023 to 31-03-2024	01-04-2022 to 31-03-2023
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	
Disclosure web link of company at which annual report is placed	NA	
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)	5th Floor, Matru Chayya, 378/380 Narshi Natha Street,Masjid	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400009	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai City	
ISO country code of place of maintenance of computer servers (storing accounting data)	INR	
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)	919821094067	
Whether books of account and other books and papers are maintained on cloud	No	
Total number of product or service category	1	

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]	PrincipalProductOrPrincipalService_1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	Basic industrial chemicals and synthetic resins n.e.c.
Turnover of product or service category	2,73,947.42
Highest turnover contributing product or service (ITC 8 digit) code	99611719
Description of product or service	Basic industrial chemicals and synthetic resins n.e.c.
Turnover of highest contributing product or service	2,73,210.72

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	DirectorsSigningBoardReport_114	DirectorsSigningBoardReport_115
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Dilip	Sanjay
Middle name of director	Vijayraj	Vijayraj
Last name of director	Parmar	Parmar
Designation of director	Managing Director	Director
Director identification number of director	00867949	00478460
Date of signing board report	30/09/2024	30/09/2024

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	Basic industrial chemicals and synthetic resins n.e.c.
Description of main product/service	PRPD BNDRS FR FOUNDRY MOULDS/CORES,CHMCL PRDCTS & PRPNS,RESDUAL PRDCTS OF CHMCL OR ALLIED INDUSTRIES N.E.S
NIC code of product/service	38249090
Percentage to total turnover of company	100.00%

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]	_MaterialContractsArrangementsTransactionsAtArmsLengthBasis_109	_MaterialContractsArrangementsTransactionsAtArmsLengthBasis_110
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	Manoj Parmar	Bharati Parmar
Nature of related party relationship	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Company has taken premises on lease.	Company has taken premises on lease.
Duration of material contracts/arrangements/transactions with related party	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	22/06/2020	22/06/2020
Amount paid as advances if any for material contracts/arrangements/transactions with related party		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]	_MaterialContractsArrangementsTransactionsAtArmsLengthBasis_113
	01/04/2023 to 31/03/2024
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	Sanjay Sourcing Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Sales of goods and services for an amount upto INR 10,01,00,000
Duration of material contracts/arrangements/transactions with related party	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	30/04/2021
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has not created any reserves or transferred any amount to any reserve account during the financial year under review.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	The operations of the company are not energy intensive and every endeavor has been made to ensure optimal use of energy and avoid wastages and conserve energy as far as possible.
Steps taken or impact on conservation of energy [Text block]	Textual information (4) [See below]
Details regarding technology absorption	Since business and technologies are changing constantly, your company continues its focus on quality up-gradation of products and services development.
Details regarding foreign exchange earnings and outgo	As per Director Report
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	SANJAY CHEMICALS (INDIA) PRIVATE LIMITED
Details of change in promoters shareholding [TextBlock]	NA
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Annexure attached in Director Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]

Disclosure of change in nature of business [TextBlock]	There was no change in the nature of business of the Company during the financial year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has not accepted any Deposits during the financial year 2023-24 which falls under Section 73 of Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has not accepted any Deposits during the financial year 2023-24 which falls under Section 73 of Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (13) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 12
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARDS REPORT

Dear Members,

The Board of Directors are pleased to present the 24th Annual Report and the Audited Financial Statements of your Company for the financial year ended 31

st
March, 2024.

1.

FINANCIALS SUMMARY

(Amount in INR Lakhs except per equity share data)

	Standalone	Standalone	Consolidated	Consolidated
Particulars	Financial Year ended 31st March, 2024	Financial Year ended 31st March, 2023	Financial Year ended 31st March, 2024	Financial Year ended 31st March, 2023
Total Income	275,393.50	2,66,274.15	2,76,369.06	2,67,177.22
Expenditure	273,504.35	2,62,064.22	2,74,279.98	2,62,868.72
Profit/(Loss) before Tax	1,889.15	4,209.93	2089.08	4,308.64
Current Tax current year	514.45	1,003.00	514.45	1,003.00
Current Tax earlier years	-	(2.05)	-	(2.05)
Deferred tax	1.17	82.35	1.17	82.35
Profit/ (Loss) after Tax	1,373.53	3,126.63	1,573.70	3,225.34
Other Comprehensive Income for the Year	2.33	1.79	0.87	(4.12)
Profit for the year	1,375.86	3,128.42	1,574.57	3,221.22
Earnings per equity share of INR 10 each fully paid up				

Basic	27.27	62.07	31.24	64.03
Diluted	27.27	62.07	31.24	64.03

2. PERFORMANCE OF THE COMPANY

Standalone Performance of the Company

During the period under review, the Company's revenue from business and operational services stood at INR 273,947.42 Lakhs and Profit after tax stood at INR 1,373.53 Lakhs. The management is expecting better growth and revenue during the FY 2025.

Consolidated Performance of the Company

During the period under review, the Company's revenue from business and operational services stood at INR 2,76,369.06 Lakhs and Profit after tax stood at INR 1,573.70 Lakhs.

2. TRANSFER TO RESERVES

The Company has not created any reserves or transferred any amount to any reserve account during the financial year under review.

3. DIVIDEND

The Company requires funds for working capital requirements and general corporate purposes for which management wants to conserve resources, and hence no recommendation has been made to declare dividend for the year under review.

4. CHANGE IN THE NATURE OF BUSINESS

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

5. MATERIAL CHANGES BETWEEN THE END OF FINANCIAL YEAR AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of your Company have occurred between the end of the financial year of the Company to which the financial statements relate and on the date of this report.

5. CHANGES IN SHARE CAPITAL

Authorized Share Capital

The Authorised Share Capital of the Company as on 31st March, 2024 is INR. 10,27,40,700/- divided into

- 1,00,00,000 Equity Shares of INR 10/- each
- 27,407 11% Redeemable Non-Cumulative Preference Shares of INR 100/- each

Issued Subscribed and Paid Up

The issued, subscribed and paid-up capital of the Company as on 31st March, 2024 is INR 5,03,73,630/- divided into

- 50,37,363 Equity Shares of INR 10/- each
- 17,407 11% Redeemable Non-Cumulative Preference Shares of INR 100/- each.

6. DETAILS OF SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY

Zany Share Trading Private Limited continues to be an associate company of the Company

Sanjay Chemicals Middle East DMCC continues to be Wholly Owned Subsidiary (WOS) of the Company.

The Company does not have Joint Venture Company and any other Subsidiary and Associate Company other than the companies mentioned above as on 31st March 2024.

Form
AOC-1
is enclosed as

Annexure I.

7. EXTRACTS OF ANNUAL RETURN

The provision to attach extract of annual return with the Boards Report in Form MGT-9 has been omitted vide MCA circular dated 05

th March, 2021 by amending Rule 12 of the Companies (Management and Administration) Rules, 2014. However, pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act, the Company is required to upload its Annual Return on its Website. Since the Company does not have any website, it is not required to upload its Annual Return.

8. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

There were no changes in the composition of the Board of Directors of the Company during the Financial Year 2023-24. The Board of Directors of your Company comprised of 4 Directors as at 31

st March, 2024 viz.

a. Mr. Dilip Vijayraj Parmar - Managing Director

b. Mr. Sanjay Vijayraj Parmar - Director

c. Mr. Manoj Vijayraj Parmar - Director

d. Mr. Vijayraj Multanmal Parmar - Director

None of the aforesaid Directors are disqualified under Section 164(2) of the Companies Act, 2013 (the Act).

9. MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors met 12 (Twelve) times during the year under review. The intervening gap between the Board Meetings was within the period prescribed under the Companies Act, 2013 (Act) and the Secretarial Standards. The particulars of the meeting are given as under

Date of Board Meeting	Number of directors entitled to attend	Number of Directors attended
07 th April 2023	4	4
02 nd June 2023	4	4
30 th June 2023	4	4
19 th August 2023	4	4
30 th September 2023	4	4
04	4	4

th October 2023		
20 th October 2023	4	4
25 th November 2023	4	4
26 th December 2023	4	4
13 th January 2024	4	4
15 th March 2024	4	4
21 st March 2024	4	4

10. STATUTORY AUDIT REPORT AND AUDITORS

Ford Rhodes Parks & Co LLP, Chartered Accountants, having ICAI Firm Registration No. 102860W/W-100089 were re-appointed as Statutory Auditors of your Company at the Annual General Meeting (AGM) held for the Financial Year 2021-22 held on 30th September, 2022 for a period of 5 years commencing i.e., from Financial 2022-23 to Financial Year 2026-27.

The Board has duly reviewed the Statutory Auditors Report on the Accounts. The Auditors Report does not contain any qualification, reservation or adverse remark. The observations and comments appearing in the Auditors Report are self-explanatory and do not call for any further explanation/clarification by the Board.

11. REPORTING OF FRAUD

During the year under review, the Auditors have not reported any fraud, which are committed against the Company by officers or employees of the Company. Therefore no detail is required to be disclosed under Section 134(3)(ca) of the Act.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of loans, guarantees and investments covered under the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014, as on 31

st
March, 2024, are set out in Note 42 to the Standalone Financial Statements of the Company.

13. DEPOSITS

The Company has not accepted any Deposits during the financial year 2023-24 which falls under Section 73 of Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

14. RELATED PARTY TRANSACTIONS

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 have been disclosed in Form No. AOC -2 as

Annexure II

15. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self-assessment, continuous monitoring and testing of the internal financial control systems. The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are designed effectively and are operating as intended.

16. DIRECTORS RESPONSIBILITY STATEMENT

As required under clause (c) of sub-section (3) of section 134 of the Companies Act, 2013, directors, to the best of their knowledge and belief, state that

- a. in the preparation of the annual accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures
- b. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period
- c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities
- d. the Directors had prepared the annual accounts on a going concern basis and
- e. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and were operating effectively.

17.

CORPORATE SOCIAL RESPONSIBILITY

The Company comes under the purview of Section 135 of the Companies Act, 2013 and has to set aside and spend two percent of the average net profits of the company made during the three immediately preceding financial years.

The Company has a well-defined CSR policy adopted by the CSR Committee and the Board of Directors of the Company which outlines the thrust areas of development stated in Schedule VII of the Companies Act, 2013.

The Company has spent an amount of INR 232.53 Lakhs towards various CSR activities during the financial year 2023-24. The Annual Report on the CSR activities undertaken by the Company during the financial year ended on 31st March, 2024, is enclosed and marked as Annexure III and forms a part of this report.

18.

MAINTENANCE OF COST RECORDS

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company is not required to maintain Cost Records under said Rules.

19. SECRETARIAL AUDIT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M. Jawadwala & Co., a firm of Company Secretaries in Practice, to conduct Secretarial Audit of the Company.

The draft report of the Secretarial Audit in form MR-3 for the financial year ended 31st March, 2024 was placed before the Board of Directors. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor in the draft report. The said report is enclosed as

Annexure IV
to this Board Report.

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

The Conservation of energy and technological absorption as stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is as under

A. Conservation of energy

The operations of the company are not energy intensive and every endeavor has been made to ensure optimal use of energy and avoid wastages and conserve energy as far as possible.

B. Technology absorption

Since business and technologies are changing constantly, your company continues its focus on quality up-gradation of products and services development.

C. Foreign exchange earnings and outgo

The details of foreign exchange earnings and outflow during the year under review are as follows

(Amount in INR)

Particulars	Financial Year 2023-24	Financial Year 2022-23
Earnings in Foreign Currency		28,92,93,558
Expenditure in Foreign Currency		12,923,893,225

21. RISK MANAGEMENT

The Company although does not have a Risk Management Policy in place as on date, however the Board have taken suitable recourse action for the same on the basis of which your directors have identified elements of risk, which in opinion of the Board may threaten the existence of your Company.

22. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

During the year under review, there were no significant and material orders passed by the regulators or courts or tribunals, which may impact the going concern status of the Company and its operations in future.

23. POLICY FOR PROTECTION OF WOMEN AT WORKPLACE

There were no instances / complaints reported during the reporting period under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has endeavored to comply with the provision of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to the extent possible.

24. VIGIL MECHANISM

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour.

Pursuant to Section 177(9) of the Companies Act, 2013, a vigil mechanism was established for directors and employees to report to the management instances of unethical behaviour, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy. The Vigil Mechanism provides a mechanism for employees of the Company to approach any of the Directors of the Company for redressal. All persons have access to the Directors of the Company.

25.

SECRETARIAL STANDARDS

Your Company has complied with the provisions of the Secretarial Standards on Meetings of Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) as approved by the Central Government and issued by The Institute of Company Secretaries of India under the provisions of the Section 118 (10) of the Act to the extent applicable to the Company during the year under review.

26.

APPLICATIONS UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no applications made by the Company or upon the Company under the Insolvency and Bankruptcy Code, 2016 during the period under review. There are no proceedings pending under the Insolvency and Bankruptcy Code, 2016 by / against the Company as on 31

st
March, 2023.

27.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION

During the year under review, there were no settlements made by the Company for any loan /borrowing taken from the Banks or Financial Institutions and hence no comment with regard to the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

28.

ACKNOWLEDGEMENT

Your Company upholds professionalism, integrity and continuous improvement across all functions, as well as optimum utilization of the Company's resources for sustainable and profitable growth. Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the period under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed in your Company.

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar

Managing Director

DIN
00867949

Sd/-

Sanjay Vijayraj Parmar

Director

DIN 00478460

Date

30th September 2024

Place

Mumbai

Annexure I**Form AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in INR.)

Sl. No.	Particulars	Details (Amount in INR.) *
1.	Name of the subsidiary	Sanjay Chemicals Middle East DMCC

2.	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	31st March, 2024
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	AED 1 AED = INR 22.52
4.	Share capital	1,135,625/-
5.	Reserves & surplus	49,959,486.80/-
6.	Total assets	139,429,487.57/-
7.	Total Liabilities	88,334,375.76
8.	Investments	-----
9.	Turnover	99,645,375.30/-
10.	Profit before taxation	20,007,423.62/-
11.	Provision for taxation	-----
12.	Profit after taxation	20,007,423.62
13.	Proposed Dividend	-----
14.	% of shareholding	100%

Conversionrate of 31

st
March, 2024 has been taken. i.e. 1 AED = 22.713 Rupees

Notes

The following information shall be furnished at the end of the statement

1. Names of subsidiaries which are yet to commence operations - NA
2. Names of subsidiaries which have been liquidated or sold during the year NA

Part B Associates and Joint Ventures

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

Sl. No.	Particulars	Details (Amount in INR.)*
1.	Name of associates/Joint Ventures	Zany Share Trading Private Limited
2.	Latest audited Balance Sheet Date	31st March, 2024
3.	Shares of Associate/Joint Ventures held by the company on the year end	
	No. of shares	52,500
	Amount of Investment in Associates/Joint Venture	5,25,000
	Extend of Holding percentage	46%
4.	Description of how there is significant influence	By virtue of holding more than 20% share in the company
5.	Reason why the associate/joint venture is not consolidated	NA
6.	Net worth attributable to shareholding as per latest audited Balance Sheet	1,93,95,783/-
7.	Profit/Loss for the year	53,502/-
i.	Considered in Consolidation	24,424/-

ii.	Not Considered in Consolidation	N.A.
-----	---------------------------------	------

The Company has not started its operations. The income earned is out of Other Income and not out of operations.

- Names of associates or joint ventures which are yet to commence operations Zany Share Trading Private Limited
- Names of associates or joint ventures which have been liquidated or sold during the year NA

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar
Managing Director
DIN 00867949
Sd/-
Sanjay Vijayraj Parmar
Director
DIN 00478460

Date

30th September 2024

Place

Mumbai

Annexure - II

FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions not at Arms length basis.

a	B	c	d	e	f	g	h
Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts /arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in General meeting as required under first proviso to section 188
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

2. Details of contracts or arrangements or transactions at Armslength basis.

A	B	c	d	e	f	G	h	i
Sr. No.	Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Date of approval by the members	Amount paid as advances, if any
1)	Manoj Parmar	Director	Company has taken premises on lease.	NA	Rent of INR 33,00,000/- Paid	22.06.2020	NA	NA
2)	Bharati Parmar	Wife of Mr. Manoj Parmar, Director	Company has taken premises on lease.	NA	Rent of INR 33,00,000/- Paid	22.06.2020	NA	NA
3)	Varsha Parmar	Wife of Mr. Sanjay Parmar, Director	Company has taken premises on lease.	NA	Rent of INR 66,00,000/- paid	22.06.2020	NA	NA
4)	Sanjay Sourcing Private Limited	Company with common directors	Purchase of goods and services	NA	Sales of goods and services for an amount upto INR 10,01,00,000	30.04.2021	NA	NA
5)	Sanjay Sourcing Private Limited	Company with common directors	Purchase of goods and services	NA	Purchase of goods and services for an amount upto INR 43,91,88,920	30.04.2021	NA	NA

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar

Managing Director

DIN
00867949

Sd/-

Sanjay Vijayraj Parmar

Director

DIN 00478460

Date
30th September 2024

Place
Mumbai

Annexure III

ANNEXURE

ANNUAL REPORT ON CSR ACTIVITIES

1. A brief outline of the Company's CSR Policy

Corporate Social Responsibility is an integral part of the Company's Culture

The CSR Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and will be providing guidelines for the following

- a. Establishing compliance with the provisions of regulations to dedicate a percentage of company's profits for social projects.
- b. Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting
- c. Creating opportunities for employees to participate in socially responsible initiatives.

Corporate Social Responsibility is strongly connected with the principles of Sustainability an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core corporate responsibility of Sanjay Chemicals (India) Private Limited to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while meeting the interests of its stakeholders.

Sanjay Chemicals (India) Private Limited

(the Company) recognizes that its business activities have wide impact on the societies in which it operates, and therefore an effective practice is required giving due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations. The company endeavors to make CSR a key business process for sustainable development. Sanjay Chemicals (India) Private Limited is responsible to continuously enhance shareholders wealth it is also committed to its other stakeholders to conduct its business in an accountable manner that creates a sustained positive impact on society.

2.

The Composition of the CSR committee

Sl. No.	Name of Member	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Sanjay V. Parmar	Chairman	3	3
2	Mr. Dilip V. Parmar	Member	3	3
3	Mr. Manoj V. Parmar	Member	3	3
4	Mr. Vijayraj M. Parmar	Member	3	3

3. Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company N.A.

4.

Detailsof Impact assessment of CSR projects carried out in pursuance of sub-rule (3)of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules,2014, if applicable

N.A.

5.Details of the amount available for set off in pursuance of sub-rule (3) ofrule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014and amount required for set-off for the financial year, if any

N.A.

Sr. No	Financial Year	Amt. Available for set-off from preceding Financial Year (in INR)	Amt. Available to be set off for the financial year (if any)
1	2022-23	----	----
2	2021-22	----	----
3	2020-21	----	----
	Total	----	----

6.Average net profit of the Company for the last three financial years INR 50,27,22,353.77/-

(a) Two percent of average net profit of the Company as per Section 135(5)	INR 1,00,54,000/-
(b) Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years	N.A.
(c) Amount required to be set off for the financial year	N.A.
(d) Total CSR obligation for the financial year	INR 1,00,54,000/-

7.(a) CSR Amount spent or unspent for the Financial Year.

Total Amount Spent for the Financial Year (in INR)	Amount Unspent (in Indian Rupees)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer

INR 2,32,52,577.95	NIL	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against

ongoing projects
for the financial years

1	2	3	4	5	6	7	8	9	10	
Sr. No	Name of the Project	Item from the list of activities in Schedule VII of the Act	Local area (Yes/No)	Location of the project	Project duration	Amount allocated for the project (in INR)	Amount spent in the current financial year (in INR)	Amount transferred to Unspent CSR Account for the project as per Section 135 (6) (in INR)	Mode of implementation Direct (Yes/No)	
		Name	CSR Registration Number							
1	Veterinary Hospital	(iv)- Animal Welfare	No	Itendra Mertiyar, Pali	Rajasthan	3 Years	1,74,76,324	---	--	Yes

c.Details of CSR amount spent against other than ongoing projects for the financial year

1	2	3	4	5	6	7	8		
Sr. No	Name of the Project	Item from the list of activities in Schedule VII of the Act	Local area (Yes/No)	Location of the project	Amount spent in the current financial year (in INR)	Mode of implementation Direct (Yes/No)	Mode of implementation Through Implementing Agency	CSR Registration Number	
				District	State		Name		
1.	Welfare of dogs	Animal Welfare	No	Jhodhpur	Rajasthan	20,00,000	No	Dog Home Foundation	CSRC

2.	Serving food to unprivileged people	Eradicating hunger, poverty and malnutrition	No	Rajkot	Gujarat	7,29,255	Yes	----	----
3	To provide maintenance food and fodder for animals	Animal Welfare	No	Avanti Nagar, Basheerbagh	Hyderabad	5,89,000	No	Sri Kulpak Jain Teerth Gowshala Trust	CSRC
4.	To construct water tank	Making available safe drinking water	No	Dhutharia District, Pali	Rajasthan	22,83,000	Yes	---	---
5	Healthcare facility	To provide healthcare facility	No	Mumbai	Maharashtra	1,00,000			
	Total					76,01,255			

(d) Amount spent in Administrative Overheads

NIL

(e) Amount spent on Impact Assessment, if applicable

NIL

(f) Total Amount spent for the Financial Year

-INR

2,32,52,579

/-

(g). Excess amount to set off, if any

INR /-

Sr. No	Particulars	Amount (in INR)
1	Two percent of average net profit of the Company as per Section 135(5)	1,00,54,447.08
2	Total amount spent for the Financial Year	2,32,52,579
3	Excess Amount spent for the Financial Year (2-1)	1,31,98,132
	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if	

4	any	---
5	Amount available for set-off in succeeding financial year (3-4)	1,31,98,132

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

Sr. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135(6)	Amount Spent in the reporting Financial Year (INR)	Amount transferred to any fund specified under Schedule VII as per Section 135 (6) if any	Amount remaining to be spent in succeeding financial years		
Name of the Fund	Amount (in INR)	Date of transfer					
1	2022-2023	NA	0	NA	NA	NA	NIL
2	2021-2022	NA	41,34,610	NA	NA	NA	NIL
3	2020-2021	NA	29,90,455	NA	NA	NA	NIL

(b).Details of CSR Amount spent in the financial year for ongoing projects of thepreceding financial year(s)

NA

Sr. No	Project ID	Name of the Project	Financial Year in which the project was commenced	Project Duration	Total Amount allocated for the project (in INR)	Amount spent on the project in reporting Financial Year (in INR)	Cumulative amount spent at the end of reporting Financial Year (in INR)	Status of the Project. Completed/Ongoing.

9.In case of creation or acquisition of capital asset, furnish the detailsrelating to the asset

Socreated or acquired through CSR spent in the Financial Year

NA

a)Date of creation or acquisition of the Capital Asset(s)

NA

b)Amount of CSR Spent for creation or acquisition of capital asset

NA

c)Details of the entity or public authority or beneficiary under whose name suchcapital asset is registered, their address etc.

NA

d) Provide details of the Capital asset(s) created or acquired (including complete address and location of the Capital asset).

NA

9. Specify the reason(s), if the Company has failed to spend two percent of the average Net profit as per Section 135(5)

NA

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar

Managing Director

DIN00867949

Sd/-

Sanjay Vijayraj Parmar

Director

DIN00478460

Date 30th September 2024

Place Mumbai

Textual information (2)

Description of state of companies affair

PERFORMANCE OF THE COMPANY Standalone Performance of the Company During the period under review, the Company's revenue from business and operational services stood at INR 273,947.42 Lakhs and Profit after tax stood at INR 1,373.53 Lakhs. The management is expecting better growth and revenue during the FY 2025. Consolidated Performance of the Company During the period under review, the Company's revenue from business and operational services stood at INR 2,76,369.06 Lakhs and Profit after tax stood at INR 1,573.70 Lakhs.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

The Company requires funds for working capital requirements and general corporate purposes for which management wants to conserve resources, and hence no recommendation has been made to declare dividend for the year under review.

Textual information (4)

Steps taken or impact on conservation of energy [Text block]

A. Conservation of energy

The operations of the company are not energy intensive and every endeavor has been made to ensure optimal use of energy and avoid wastages and conserve energy as far as possible.

Textual information (5)

Disclosures in director's responsibility statement

As required under clause (c) of sub-section (3) of section 134 of the Companies Act, 2013, directors, to the best of their knowledge and belief, state that a. in the preparation of the annual accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures b. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities d. the Directors had prepared the annual accounts on a going concern basis and e. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and were operating effectively.

Textual information (6)

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

No material changes and commitments affecting the financial position of your Company have occurred between the end of the financial year of the Company to which the financial statements relate and on the date of this report.

Textual information (7)

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

Details of loans, guarantees and investments covered under the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014, as on 31

st

March, 2024, are set out in Note 42 to the Standalone Financial Statements of the Company.

Textual information (8)

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

Annexure - II

FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions not at Arms length basis.

a	B	c	d	e	f	g	h
Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements /transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in General meeting as required under first proviso to section 188
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

2. Details of contracts or arrangements or transactions at Armslength basis.

A	B	c	d	e	f	G	h	i
Sl No.	Name (s) of the related party	Nature of relationship	Nature of contracts /arrangements/ transaction	Duration of the contracts /arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Date of approval by the members	Amount paid as advances, if any
1)	Manoj Parmar	Director	Company has taken premises on lease.	NA	Rent of INR 33,00,000/- Paid	22.06.2020	NA	NA
2)	Bharati Parmar	Wife of Mr. Manoj Parmar, Director	Company has taken premises on lease.	NA	Rent of INR 33,00,000/- Paid	22.06.2020	NA	NA
3)		Wife of Mr.	Company has					

	Varsha Parmar	Sanjay Parmar, Director	taken premises on lease.	NA	Rent of INR 66,00,000/- paid	22.06.2020	NA	NA
	Sanjay Sourcing Private Limited	Company with common directors	Purchase of goods and services	NA	Sales of goods and services for an amount upto INR 10,01,00,000	30.04.2021	NA	NA
5)	Sanjay Sourcing Private Limited	Company with common directors	Purchase of goods and services	NA	Purchase of goods and services for an amount upto INR 43,91,88,920	30.04.2021	NA	NA

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar

Managing Director

DIN
00867949

Sd/-

Sanjay Vijayraj Parmar

Director

DIN 00478460

Date
30th September 2024

Place
Mumbai

Textual information (9)

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

The provision to attach extract of annual return with the Boards Report in Form MGT-9 has been omitted vide MCA circular dated 05

th March, 2021 by amending Rule 12 of the Companies (Management and Administration) Rules, 2014. However, pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act, the Company is required to upload its Annual Return on its Website. Since the Company does not have any website, it is not required to upload its Annual Return.

Textual information (10)

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

The Company although does not have a Risk Management Policy in place as on date, however the Board have taken suitable recourse action for the same on the basis of which your directors have identified elements of risk, which in opinion of the Board may threaten the existence of your Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

FINANCIALS SUMMARY

(Amount in INR Lakhs except per equity share data)

	Standalone	Standalone	Consolidated	Consolidated
Particulars	Financial Year ended 31st March, 2024	Financial Year ended 31st March, 2023	Financial Year ended 31st March, 2024	Financial Year ended 31st March, 2023
Total Income	275,393.50	2,66,274.15	2,76,369.06	2,67,177.22
Expenditure	273,504.35	2,62,064.22	2,74,279.98	2,62,868.72
Profit/(Loss) before Tax	1,889.15	4,209.93	2089.08	4,308.64
Current Tax current year	514.45	1,003.00	514.45	1,003.00
Current Tax earlier years	-	(2.05)	-	(2.05)
Deferred tax	1.17	82.35	1.17	82.35
Profit/ (Loss) after Tax	1,373.53	3,126.63	1,573.70	3,225.34
Other Comprehensive Income for the Year	2.33	1.79	0.87	(4.12)
Profit for the year	1,375.86	3,128.42	1,574.57	3,221.22
Earnings per equity share of INR 10 each fully paid up				
Basic	27.27	62.07	31.24	64.03
Diluted	27.27	62.07	31.24	64.03

Textual information (12)

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

There were no changes in the composition of the Board of Directors of the Company during the Financial Year 2023-24. The Board of Directors of your Company comprised of 4 Directors as at 31

st
March, 2024 viz.

- a. Mr. Dilip Vijayraj Parmar - Managing Director
- b. Mr. Sanjay Vijayraj Parmar - Director
- c. Mr. Manoj Vijayraj Parmar - Director
- d. Mr. Vijayraj Multanmal Parmar - Director

None of the aforesaid Directors are disqualified under Section 164(2) of the Companies Act, 2013 (the Act).

Textual information (13)

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

During the year under review, there were no significant and material orders passed by the regulators or courts or tribunals, which may impact the going concern status of the Company and its operations in future.

Textual information (14)

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

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self-assessment, continuous monitoring and testing of the internal financial control systems. The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are designed effectively and are operating as intended.

[700500] 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]	Directors Signing Financial Statement_107	Directors Signing Financial Statement_108
	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 [Line Items]		
Name of director signing financial statements [Abstract]		
First name of director	Sanjay	Dilip
Middle name of director	Vijayraj	Vijayraj
Last name of director	Parmar	Parmar
Designation of director	Director	Managing Director
Director identification number of director	00478460	00867949
Date of signing of financial statements by director	25/09/2024	25/09/2024

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As stated in "Disclosure in auditor's report explanatory"	
Disclosure relating to quantitative details of fixed assets	As stated in "Disclosure in auditor's report explanatory"	
Disclosure relating to physical verification and material discrepancies of fixed assets	As stated in "Disclosure in auditor's report explanatory"	
Disclosure relating to title deeds of immovable properties	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to inventories	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to loans	As stated in "Disclosure in auditor's report explanatory"	
Disclosure about loans granted to parties covered under section 189 of companies act	As stated in "Disclosure in auditor's report explanatory"	
Disclosure relating to terms and conditions of loans granted	As stated in "Disclosure in auditor's report explanatory"	
Disclosure regarding receipt of loans granted	As stated in "Disclosure in auditor's report explanatory"	
Disclosure regarding terms of recovery of loans granted	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to deposits accepted		Textual information (15) [See below]
Disclosure in auditors report relating to maintenance of cost records		The Central Government of India has not prescribed the maintenance of cost records under Section 148(1) of the Act for any of the business activities carried on by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	As stated in "Disclosure in auditor's report explanatory"	

Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As stated in "Disclosure in auditor's report explanatory"	
Disclosure relating to disputed statutory dues [TextBlock]	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to default in repayment of financial dues	As stated in "Disclosure in auditor's report explanatory"	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (16) [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 (17) [See below]	
Disclosure in auditors report relating to managerial remuneration		According to the records of the Company examined by us, and information and explanations given to us, the provisions of Section 197 read with Schedule V to the Act are not applicable to the Company.
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (18) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (19) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (20) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (21) [See below]

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	_Auditor_106
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Ford Rhodes Parks & Co. LLP
Name of auditor signing report	Nitin Jain
Firms registration number of audit firm	102860W/W100089
Membership number of auditor	215336
Address of auditors	312/313, Sai Commercial Buildings, BKS Devshi Marg, Govandi, Mumbai - 400088
Permanent account number of auditor or auditor's firm	AAAFF1843L
SRN of form ADT-1	F29015500
Date of signing audit report by auditors	25/09/2024
Date of signing of balance sheet by auditors	25/09/2024

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 (22) [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 (15)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits or amounts which are deemed as deposits from the public within the meaning of Sections 73 to 76 of the Act. Hence, reporting under clause 3(v) of the Order is not applicable.

Textual information (16)

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

In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of debt instruments through initial public offer or further public offer and hence reporting under clause 3(x)(a) of the Order is not applicable.

Textual information (17)

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

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

Textual information (18)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable Indian Accounting Standards

Textual information (19)

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

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

Textual information (20)

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

According to the records of the Company examined by us, and information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them.

Textual information (21)

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

In our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) to 3(xvi)(c) of the Order is not applicable. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

Textual information (22)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report on the Standalone Ind AS Financial Statements

To

The Members of

Sanjay Chemicals (India) Private Limited

Opinion

We have audited the accompanying standalone Ind AS financial statements of

Sanjay Chemicals (India) Private Limited (the Company), which comprise the balance sheet as at 31 March 2024, the statement of profit and loss, (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the standalone Ind AS financial statements, including a summary of the significant accounting policies and other explanatory information (herein after referred to as standalone Ind AS financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS 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 principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, of the state of affairs of the Company as at 31 March 2024, and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

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

Information other than the standalone Ind AS financial statements and Auditors Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board Report but does not include the standalone Ind AS financial statements and our auditors report thereon. The other information is expected to be made available to us after the date of this auditors report.

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

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

When we read the other information, if we conclude that there is a material misstatement therein, we will communicate the matter to those charged with governance.

Management's responsibility for the standalone Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive

income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, the management and Board of Directors of the Company are 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Au
d
it
o
r
s responsibility for the audit of the standalone Ind AS financial statements

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion 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/Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS 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.

Report on other Legal and Regulatory requirements

As required by the Companies (Auditors Report) Order, 2020 issued by the Central Government of India in terms of Section 143(11) of the Act (the Order), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

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

of our audit;

In our opinion, proper books of accounts required by law relating to preparation of the aforesaid standalone financial statements have been kept by the Company so far as it appears from our examination of those books except for the matters stated in paragraph (i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended;

The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account;

In our opinion, the standalone Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

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

The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph (i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended;

With respect to the adequacy of the internal financial control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B; and

According to the records of the Company examined by us, and information and explanations given to us, the provisions of Section 197 read with Schedule V to the Act are not applicable to the Company.

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

The Company has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements;

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

There are no amounts required to be transferred, to the Investor Education and Protection Fund by the Company during the year.

(a) The Management has represented that, to the best of its knowledge and belief, as disclosed in Note 51(x)(a) to the standalone Ind AS financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (Intermediaries), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in Note 51(x)(b) to the standalone Ind AS financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement; and

No dividend has been declared or paid by the Company during the financial year covered by our audit.

Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March 2024 which has a feature of recording audit trail (edit log) facility, which was implemented w.e.f. 17 April 2023. Further, in the absence of sufficient and appropriate audit evidence, we are unable to comment whether the said feature was enabled and operated throughout w.e.f. 17 April 2023 for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

For

Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number: 102860W/W100089

Sd/-

Nitin Jain

Partner

MembershipNumber: 215336

Mumbai

25 September 2024

UDIN:24215336BKHCHY8524

Annexure - A to the Independent Auditors Report

Annexure referred to in Paragraph 6(I) under Report on other Legal and Regulatory requirements of our report of even date to the members of Sanjay Chemicals (India) Private Limited on the standalone Ind AS financial statements for the year ended 31 March 2024.

(a)(A) 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.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) All the property, plant and equipment of the Company have been physically verified by the management during the year. As informed to us, no discrepancies were noticed on such 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 (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

(d) The Company has not revalued any of its property, plant and equipment and intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the Company as at 31 March 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(a) In our opinion and according to the information and explanations given to us, the inventories have been physically verified by the management at reasonable intervals during the year and no discrepancies have been noticed on such verification as compared to book records.

(b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from certain banks on the basis of security including current assets. According to the information and explanations given to us and on the basis of examination of records, the discrepancies noticed in monthly returns submitted to the banks w.r.t. book debts are as under:

(Rupees in Lakhs)

Month	Submitted to Bank	As per Books	Difference	Reason for discrepancies
Apr-23	62,037.36	61,667.64	369.72	Discrepancies are due to submission of provisional account balances with the lenders.
May-23	62,730.62	62,676.78	53.84	

				Discrepancies are due to submission of provisional account balances with the lenders.
Jun-23	62,081.38	62,477.87	(396.49)	Discrepancies are due to submission of provisional account balances with the lenders.
Jul-23	61,497.42	61,820.13	(322.71)	Discrepancies are due to submission of provisional account balances with the lenders.

(Rupees in Lakhs)

Month	Submitted to Bank	As per Books	Difference	Reason for discrepancies
Aug-23	61,853.39	61,747.13	106.26	Discrepancies are due to submission of provisional account balances with the lenders.
Sep-23	61,076.44	61,010.14	66.30	Discrepancies are due to submission of provisional account balances with the lenders.
Oct-23	68,108.49	67,840.94	267.55	Discrepancies are due to submission of provisional account balances with the lenders.
Nov-23	72,734.54	72,370.70	363.84	

				Discrepancies are due to submission of provisional account balances with the lenders.
Dec-23	70,959.04	71,260.28	(301.24)	Discrepancies are due to submission of provisional account balances with the lenders.
Jan-24	57,966.87	57,373.19	593.68	Discrepancies are due to submission of provisional account balances with the lenders.
Feb-24	60,129.64	60,253.24	(123.60)	Discrepancies are due to submission of provisional account balances with the lenders.
Mar-24	55,316.39	57,035.53	(1,719.14)	Discrepancies are due to submission of provisional account balances with the lenders.

iii (a) According to the information and explanations given to us, the Company has not provided any guarantees or security during the year. During the year, the Company has made investments in mutual funds. Further, the aggregate amount of loan granted during the year and balance outstanding as at the balance sheet date with respect to such loan given is as under:

Name of the Party	Relationship	Amount during the year (Rs. in lakhs)	Balance outstanding (Rs. in lakhs)
Sanjay Chemicals Middle East DMCC	wholly-owned subsidiary	-	229.77

Amount during the year (Rs. in lakhs) - excludes interest accrued for the year converted into loan

(b) According to the information and explanations given to us, the Company has made investments during the year. The investments made were prime facie not prejudicial to the interest of the Company. The Company has not given any loan, provided any guarantee or security during the year.

(c) In respect of loan granted, repayment of principal and payment of interest is as per the arrangement of such loan granted.

(d) In respect of loan granted, there is no overdue amount remaining outstanding as at the balance sheet date.

(e) Loan granted by the Company has not fallen due during the year, and hence reporting under clause 3(iii)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and on the basis of examination of records, there are no loans or advances in the nature of loans granted during the year without specifying any terms or period of repayment. There are loans or advances in the nature of loans that are repayable on demand and the details thereof are as under:

Name of the Party	Relationship	Balance outstanding (Rs. in lakhs)
Aggregate amount of Loans/Advances granted that are repayable on demand	Subsidiary	229.77
Percentage of Loans/Advances granted to the total Loans	-	100%

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act.

The Company has not accepted any deposits or amounts which are deemed as deposits from the public within the meaning of Sections 73 to 76 of the Act. Hence, reporting under clause 3(v) of the Order is not applicable.

The Central Government of India has not prescribed the maintenance of cost records under Section 148(1) of the Act for any of the business activities carried on by the Company.

According to the records of the Company examined by us and information and explanations given to us:

Undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, goods and services tax, cess and other material statutory dues as applicable have generally been regularly deposited with the appropriate authorities except significant delays in depositing profession tax. There are no undisputed amounts payable in respect of aforesaid statutory dues outstanding as at 31 March 2024 for a period of more than six months from the date they became payable.

Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on 31 March 2024 on account of disputes are given below:

Name of the Statute	Nature of dues	Amount in (Rs. in lakhs)	Period to which the amount relates	Forum where dispute is pending
Customs Act, 1962	Duty of Customs	225.97	F.Y. 2010-11	High Court
Income tax Act, 1961	Income tax	29.36	F.Y 2017-18 and 2020-21	Commissioner of Income Tax (Appeals)

viii. According to the records of the Company examined by us and the information and explanations given to us, there were no transactions related 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.

According to the records of the Company examined by us and the information and explanations given to us, there were no transactions related 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.

ix. (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to Banks or Financial Institution. The Company does not have any loans

from Government and has not issued any debentures.

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

(c) According to the records of the Company examined by us, and information and explanations given to us, no term loans were raised during the year and hence clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone Ind AS financial statements of the Company, we report that funds raised on short-term basis have, prima facie, not been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone Ind AS financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised any loans during the year on pledge of securities held in its subsidiary.

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 debt instruments through initial public offer or further public offer and hence reporting under clause 3(x)(a) of the Order is not applicable.

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

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

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

(c) As represented to us by the management, there were no whistle-blower complaints received by the Company during the year.

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

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable Indian Accounting Standards.

(a) During the year, internal audit of the Company has been carried out by an independent firm of Chartered Accountants. In our opinion and based on our examination, the scope and coverage of the Internal Audit needs to be strengthened to commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date, for the period under audit.

According to the records of the Company examined by us, and information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them.

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

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

According to the records of the Company examined by us, and information and explanations given to us, the Company has not incurred any cash losses in the current and in the immediately preceding financial year.

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

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone Ind AS financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that 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.

There are no unspent amounts towards Corporate Social Responsibility (CSR) that are required to be transferred to a fund specified in Schedule VII to the Act or to special account, in compliance with Section 135(5) and 135(6) of the Act. Accordingly reporting under clause 3(xx)(a) and 3

(xx)(b) of the Order is not applicable.

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number: 102860W/W100089

Sd/-

Nitin Jain

Partner

Membership Number: 215336

Mumbai

25 September 2024

UDIN:24215336BKHCHY8524

Annexure - B to the Independent Auditors Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the Act) as referred to in paragraph 6(II)(f) under Report on other Legal and Regulatory requirements of our report of even date to the members of Sanjay Chemicals (India) Private Limited on the standalone Ind AS financial statements for the year ended 31 March 2024.

We have audited the internal financial controls over financial reporting of

Sanjay Chemicals (India) Private Limited
(the Company) as of 31 March 2024 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Managements Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal financial controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, 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.

Auditors Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone Ind AS 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:

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

providereasonable assurance that transactions are recorded as necessary to permitpreparation of standalone Ind AS financial statements in accordance withgenerally accepted accounting principles, and that receipts and expenditures ofthe Company are being made only in accordance with authorisations of managementand directors of the Company; and

providereasonable assurance regarding prevention or timely detection of unauthorisedacquisition, use, or disposition of the Companys assets that could have amaterial effect on the standalone Ind AS financial statements.

InherentLimitations of Internal Financial Controls Over Financial Reporting

Becauseof the inherent limitations of internal financial controls over financialreporting, including the possibility of collusion or improper managementoverride of controls, material misstatements due to error or fraud may occurand not be detected. Also, projections of any evaluation of the internalfinancial controls over financial reporting to future periods are subject tothe risk that the internal financial control over financial reporting maybecome inadequate because of changes in conditions, or that the degree ofcompliance with the policies or procedures may deteriorate.

Opinion

Inour opinion, the Company has, in all material respects, an adequate internalfinancial controls over financial reporting and such internal financialcontrols over financial reporting were operating effectively as at 31 March2024, based on the internal control over financial reporting criteriaestablished by the Company considering the essential components of internalcontrol stated in the Guidance Note on Audit of Internal Financial ControlsOver Financial Reporting issued by the Institute of Chartered Accountants ofIndia.

For

Ford Rhodes Parks & Co. LLP

CharteredAccountants

FirmRegistration Number: 102860W/W100089

Sd/-

Nitin Jain

Partner

MembershipNumber: 215336

Mumbai

25 September 2024

UDIN:24215336BKHCHY8524

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

Signatories of secretarial audit report [Axis]	_SignatoriesOfSecretarialAuditReport_116
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	M Jawadwala & Co.
Name of secretarial auditor signing report	MUFFADDAL ASGARALI JAWADWALA
Membership number of secretarial auditor	30840
Certificate of practice number of secretarial auditor	16191
Address of secretarial auditors	C/O 1901 PENINSULA BUSINESS PARK, TOWER B, LOWER PAREL, MUMBAI, MAHARASHTRA
Date of signing secretarial audit report	30/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (23) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (23)

Disclosure in secretarial audit report explanatory [Text Block]

Annexure-IV

Form MR-3

Secretarial Audit Report for the financial year ended 31
st
March, 2024

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

To,

The Members,

Sanjay Chemicals (India) Private Limited

CIN U51434MH2000PTC129290

Unit G-1, 5th Floor,

Kanmoor House Condominium

281/287, Narsi Natha Street,

Mumbai 400009

We have conducted Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by

Sanjay Chemicals (India) Private Limited
(hereinafter called as
the Company

). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts /statutory compliance and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31

st
March, 2024 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made thereunder

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended 31

st
March, 2024 and made available to us, according to the provisions of

- a. The Companies Act, 2013 (the Act) and rules made thereunder
- b. Sector specific laws which the management has identified as applicable to the Company
 - i. The Manufacture, Storage and Import of Hazardous Chemicals (MSIHC) Rules, 1989
 - ii. The Water (Prevention and Control of Pollution) Act, 1974
 - iii. The Air (Prevention and Control of Pollution) Act, 1981
 - iv. The Environment (Protection) Act, 1986
 - v. Legal Metrology Act, 2009

vi. The Legal Metrology (Packaged Commodities) Rules, 2011.

We have also examined compliance with the applicable clauses of the following

- i. Secretarial Standards on Meetings of the Board of Directors (SS-1) issued by The Institute of Company Secretaries of India and
- ii. Secretarial Standards on General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above to the extent applicable subject to the following observation

- i. As on the date of this report, the Company has not filed e-Form MSME-I for the period 01

st
April 2023 to 30
th
September 2023 and 01
st
October 2023 to 31
st
March 2024, which was required to be filed by the Company on or before 31
st
October 2023 and 30
th
April 2024, respectively, pursuant to Order dated 22
January 2019 issued under Section 405 of the Companies Act, 2013.

- ii. The Company has redeemed 10,000 Redeemable Non-Cumulative Preference Shares, each having a nominal value of Rupees 100, which were originally issued on 31

st
March 2004. The redemption was approved in the Board Meeting held on 21
st
March 2024. However, due to a technical issue encountered during the filing process, the Company was unable to submit Form SH-7 with the Ministry of Corporate Affairs (MCA) for the reduction in share capital as required under the Companies Act, 2013.

We further report that

The Board of Directors of the Company is duly constituted and is in compliance with the Companies Act, 2013. There were no changes in the composition of the Board of Directors during the year under review.

Adequate notice was given to all Directors at least seven days in advance to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that based on the review of the compliance reports/certificates of the Company Secretary which were taken on record by the Board of Directors, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period there were no events/actions which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For M. Jawadwala & Co.

Muffaddal Jawadwala

Practicing Company Secretary

Membership No. - A30840

C.P. No. - 16191

UDINA030840F001385261

Date 30

th
September,2024

Place Mumbai

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

Annexure A

To,

The Members,

Sanjay Chemicals (India) Private Limited

CIN U51434MH2000PTC129290

Unit G-1, 5th Floor,

Kanmoor House Condominium

281/287, Narsi Natha Street,

Mumbai 400009

Our Secretarial Audit Report for the financial year ended on 31

st
March, 2024 of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on their secretarial records based on our Audit.

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

3. We have not verified the correctness and appropriateness of the financial records and Books of accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliances of laws, rules, regulations and happening of events etc.

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

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

For M. Jawadwala & Co.

Sd/-

Muffaddal Jawadwala

Practicing Company Secretary

Membership No. - A30840

C.P. No. - 16191

UDIN A030840F001385261

Date 30

th
September, 2024

Place Mumbai

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	6,260.68	6,500.64	2,550.13
Capital work-in-progress	406.32	253.79	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	513.46	685.04	1.85
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	694.87	652.74	
Loans, non-current	0	0	
Other non-current financial assets	1,122.29	909.77	
Total non-current financial assets	1,817.16	1,562.51	
Other non-current assets	597	213.43	
Total non-current assets	9,594.62	9,215.41	2,551.98
Current assets [Abstract]			
Inventories	16,254.09	26,882.75	
Current financial assets [Abstract]			
Current investments	456.48	354.9	
Trade receivables, current	57,035.53	50,222.3	
Cash and cash equivalents	2,474.03	1,943.63	893.61
Bank balance other than cash and cash equivalents	10,608.15	11,289.83	
Loans, current	229.77	205.76	
Other current financial assets	1,154.32	1,165.28	
Total current financial assets	71,958.28	65,181.7	893.61
Other current assets	4,014.24	4,881.38	
Total current assets	92,226.61	96,945.83	893.61
Total assets	1,01,821.23	1,06,161.24	3,445.59
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	503.7363	503.7363	503.7363
Other equity	31,756.25	30,470.39	
Total equity attributable to owners of parent	32,259.9863	30,974.1263	503.7363
Total equity	32,259.9863	30,974.1263	503.7363
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	2,706.69	2,865.72	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	2,706.69	2,865.72	
Provisions, non-current	170.4	141.92	
Deferred tax liabilities (net)	131.16	129.2	
Other non-current liabilities	237.09	336.77	
Total non-current liabilities	3,245.34	3,473.61	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	25,704.41	19,976.03	
Trade payables, current	37,526.6	48,573.48	
Other current financial liabilities	1,240.41	1,809.94	
Total current financial liabilities	64,471.42	70,359.45	
Other current liabilities	1,785.5137	1,297.9537	
Provisions, current	58.97	56.1	
Total current liabilities	66,315.9037	71,713.5037	
Total liabilities	69,561.2437	75,187.1137	
Total equity and liabilities	1,01,821.23	1,06,161.24	503.7363

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 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
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07	[INR/shares] 27.27	[INR/shares] 62.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07	[INR/shares] 27.27	[INR/shares] 62.07

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]		
Income [Abstract]		
Revenue from operations	2,73,947.42	2,65,137.73
Other income	1,446.08	1,136.42
Total income	2,75,393.5	2,66,274.15
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	2,52,300.64	2,66,018.26
Changes in inventories of finished goods, work-in-progress and stock-in-trade	10,628.66	-14,405.9
Employee benefit expense	625.56	935.77
Finance costs	4,178.79	2,031.13
Depreciation, depletion and amortisation expense	447.85	385.5
Other expenses	5,322.85	7,099.46
Total expenses	2,73,504.35	2,62,064.22
Profit before exceptional items and tax	1,889.15	4,209.93
Total profit before tax	1,889.15	4,209.93
Tax expense [Abstract]		
Current tax	514.45	1,000.95
Deferred tax	1.17	82.35
Total tax expense	515.62	1,083.3
Total profit (loss) for period from continuing operations	1,373.53	3,126.63
Total profit (loss) for period	1,373.53	3,126.63
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	3.11	2.39
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	-0.78	-0.6
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2.33	1.79
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	2.33	1.79
Total comprehensive income	1,375.86	3,128.42
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	2.33	1.79
Total comprehensive income	1,375.86	3,128.42
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]		Equity attributable to the equity holders of the parent [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)			0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy			0	0
Correction of prior period errors			0	0
Adjustments to equity for restatement			0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,373.53	3,126.63	1,373.53	3,126.63
Changes in comprehensive income components			2.33	1.79
Total comprehensive income	1,373.53	3,126.63	1,375.86	3,128.42
Other changes in equity [Abstract]				
Other additions to reserves			0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted			0	0
Other deductions to reserves			90	0
Total deductions to reserves			90	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation			0	0
Interim special dividend appropriation			0	0
Total interim dividend appropriation			0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation			0	0
Final special dividend appropriation			0	0
Total final dividend appropriation			0	0
Total dividend appropriation			0	0
Equity dividend tax appropriation			0	0
Other appropriations			0	0
Transfer to Retained earnings			0	0
Total appropriations for dividend, dividend tax and retained earnings			0	0
Appropriation towards bonus shares			0	0
Increase (decrease) through other contributions by owners, equity			0	0
Increase (decrease) through other distributions to owners, equity			0	0
Increase (decrease) through other changes, equity			0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0
Other changes in equity, others			0	0
Total other changes in equity			-90	0
Total increase (decrease) in equity	1,373.53	3,126.63	1,285.86	3,128.42

Other equity at end of period			31,756.25	30,470.39
-------------------------------	--	--	-----------	-----------

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]	Reserves [Member]			
		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			1,373.53	3,126.63	
Changes in comprehensive income components			2.33	1.79	
Total comprehensive income			1,375.86	3,128.42	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			90	0	
Total deductions to reserves			90	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	
Total other changes in equity			-90	0	
Total increase (decrease) in equity			1,285.86	3,128.42	
Other equity at end of period	27,341.97		31,756.25	30,470.39	27,341.97

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption reserves [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		(A) 10
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	(B) 90	0		0
Total deductions to reserves	90	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
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-90	0		10
Total increase (decrease) in equity	-90	0		10
Other equity at end of period	12,597.15	12,687.15	12,687.15	21.9

(A) Addition during the year on account of redemption of preference shares.

(B) Redemption of Preference shares.

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Capital redemption reserves [Member]		Retained earnings [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		1,373.53	3,126.63
Changes in comprehensive income components	0		2.33	1.79
Total comprehensive income	0		1,375.86	3,128.42
Other changes in equity [Abstract]				
Other additions to reserves	0		-10	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	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
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		-10	0
Total increase (decrease) in equity	0		1,365.86	3,128.42
Other equity at end of period	11.9	11.9	19,137.2	17,771.34

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		1,373.53	3,126.63	
Changes in comprehensive income components		2.33	1.79	
Total comprehensive income		1,375.86	3,128.42	
Other changes in equity [Abstract]				
Other additions to reserves		(A) -10	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		-10	0	
Total increase (decrease) in equity		1,365.86	3,128.42	
Other equity at end of period	14,642.92	19,137.2	17,771.34	14,642.92

(A) Addition during the year on account of redemption of preference shares.

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	1,889.15	4,209.93	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	10,628.66	-14,405.9	
Adjustments for decrease (increase) in trade receivables, current	-6,019.05	15,870.1	
Adjustments for other financial assets, current	-118.72	-58.47	
Adjustments for increase (decrease) in trade payables, current	-10,789.94	-1,357.61	
Adjustments for depreciation and amortisation expense	447.85	385.5	
Adjustments for unrealised foreign exchange losses gains	-318.35	-623.03	
Other adjustments to reconcile profit (loss)	(A) 125.45	(B) 17.1	
Other adjustments for non-cash items	(C) -12.37	(D) -33.96	
Total adjustments for reconcile profit (loss)	-6,056.47	-206.27	
Net cash flows from (used in) operations	-4,167.32	4,003.66	
Interest paid	-3,187.24	-1,164.11	
Interest received	-918.78	-823.32	
Income taxes paid (refund)	570.74	1,055	
Net cash flows from (used in) operating activities	-2,469.6	3,289.45	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	542.34	4,052	
Interest received	810.6	889.01	
Other inflows (outflows) of cash	(E) 505.34	(F) 1,409.59	
Net cash flows from (used in) investing activities	773.6	-1,753.4	
Cash flows from used in financing activities [Abstract]			
Payments to acquire or redeem entity's shares	(G) 100	0	
Proceeds from borrowings	(H) 1,052.98	(I) 4,549.64	
Repayments of borrowings	(J) 1,265.31	(K) 1,891.76	
Payments of lease liabilities	(L) 132	(M) 132	
Interest paid	3,121.5	1,070.03	
Other inflows (outflows) of cash	(N) 5,792.23	(O) -1,941.88	
Net cash flows from (used in) financing activities	2,226.4	-486.03	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	530.4	1,050.02	
Net increase (decrease) in cash and cash equivalents	530.4	1,050.02	
Cash and cash equivalents cash flow statement at end of period	2,474.03	1,943.63	893.61

Footnotes

- (A) Provision for doubtful balances: 111.05 and Provision for loss on forward contracts: 14.40
 (B) Provision for losses in forward contracts
 (C) Allowances for credit losses: 48.81 and Unwinding of discount on Security deposit: (61.18)
 (D) Allowances for credit losses: 24.32 and Unwinding of discount on Security deposit: (58.28)
 (E) (Increase)/ decrease in other bank balances: 530.34 and Investment in mutual funds:(25.00)
 (F) (Increase)/ decrease in other bank balances
 (G) Redemption of preference shares (including securities premium of 90.00 lakhs)
 (H) Proceeds from long-term borrowings from related parties
 (I) Proceeds from long-term borrowings: 2760 and Proceeds from long-term borrowings from related parties: 1789.64
 (J) Repayment of long-term borrowings: (151.54) and Repayment of long-term borrowings from related parties: (1113.77)
 (K) Repayment of long-term borrowings: (94.98) and Repayment of long-term borrowings from related parties: (1796.78)
 (L) Principal payment of lease liabilities: (88.90) and Interest payment of lease liabilities: (43.10)
 (M) Principal payment of lease liabilities: (79.29) and Interest payment of lease liabilities: (52.71)
 (N) Increase / (decrease) in other short-term borrowings from banks (net): 5792.24 Adjustment: (0.01)
 (O) Increase / (decrease) in other short-term borrowings from banks (net)

[610100] Notes - List of accounting policies

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 significant accounting policies [TextBlock]	Textual information (24) [See below]	
Description of accounting policy for customer acquisition costs [TextBlock]		
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (25) [See below]	

Textual information (24)

Disclosure of significant accounting policies [Text Block]

Material accounting policies

Property, plant and equipment

i) Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Standalone Statement of Profit and Loss during the year in which they are incurred.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets.

ii) Capital work-in-progress comprises cost of property, plant and equipment and related expenses that are not yet ready for their intended use at the reporting date.

(b) Right of use assets

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated amortisation and impairment losses.

(c) Intangible assets

Intangible assets acquired or developed are measured on initial recognition at cost and stated at cost less accumulated amortisation and impairment loss, if any. Expenditure incurred on acquisition / development of intangible assets which are not ready to use at the reporting date is disclosed under intangible assets under development.

(d) Depreciation / amortisation on property, plant and equipment / right of use assets / intangible assets

Depreciable amount for property, plant and equipment / right of use assets / intangible assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

i) Depreciation on property, plant and equipment is provided on straight line method based on the useful life specified in Schedule II of the Companies Act, 2013.

ii) Leasehold improvements are amortised over the normal / extendable period of lease.

iii) Right-of-use assets are depreciated on a straight-line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier.

iv) Intangible assets are amortised on a straight-line basis over the economic useful life as estimated by the management.

e) Impairment of non-financial assets

The carrying amounts of non-financial assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying amount exceeds its recoverable value. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessment of the time value of money and risks specific to the assets. An impairment loss is charged to the standalone statement of profit and loss in the year in which an asset is identified as impaired. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The impairment loss recognized in prior accounting periods is reversed by crediting the standalone statement of profit and loss if there has been a change in the estimate of recoverable amount.

f) Derecognition of property, plant and equipment / right of use assets / intangible assets

The carrying amount of an item of property, plant and equipment / right of use assets / intangible assets is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangibles is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the standalone statement of profit and loss when the item is derecognised.

g) Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Ancillary costs incurred in connection with the arrangement of borrowings are amortised over the tenure of such borrowings. All other borrowing costs are charged to the standalone statement of profit and loss as finance costs. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs under Ind AS 23.

h) Fair value measurement

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All financial assets and financial liabilities for which fair value is measured or disclosed in the standalone financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

-Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

-Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, or

-Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

If the inputs used to measure the fair value of an asset or a liability fall into different levels of a fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Financial instruments

Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement of financial assets and financial liabilities

Financial assets are recognized when the company becomes a party to the contractual provisions of the financial instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in the standalone statement of profit and loss.

Financial assets

1) Subsequent measurement

Financial assets are classified into the following specified categories: amortised cost, financial assets at Fair value through profit and loss (FVTPL), Fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

Amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This category generally applies to trade and other receivables.

(b) Fair value through other comprehensive income (FVTOCI)

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets.

b) The asset's contractual cash flows represent solely payments of principal and interest.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the standalone statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to standalone statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

(c) Fair value through Profit and Loss (FVTPL)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at Amortised cost or as FVTOCI, is classified as at FVTPL. In addition, the Company may elect to designate a debt instrument, which otherwise meets Amortised cost or FVTOCI criteria, as at FVTPL. However, such election is considered only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the standalone statement of profit and loss.

ii) Equity investments

The Company measures equity investments other than its subsidiaries at fair value through profit and loss. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to standalone statement of profit and loss. Dividends from such investments are recognised in standalone statement of profit and loss as other income when the Company's right to receive payment is established.

iii) Investment in subsidiaries and associates

Investment in subsidiaries and associates are carried at cost less impairment loss in accordance with Ind AS 27 on Separate Financial Statements.

2) Derecognition of financial assets

A financial asset is derecognised only when

The Company has transferred the rights to receive cash flows from the asset or the rights have expired or The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

3) Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Expected credit loss:

The company applies expected credit losses (ECL) model for measurement and recognition of loss allowance on the following.

i) Trade receivables

ii) Financial assets measured at amortised cost (other than trade receivables)

iii) Financial assets measured at fair value through other comprehensive income (FVTOCI)

In case of trade receivables, the company follows a simplified approach wherein an amount equal to lifetime ECL measured and recognised as loss allowance. Loss allowances for trade receivable are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument. Twelve months expected credit losses are the portion of expected credit losses that result from default events that are possible within twelve months after the reporting date (or a shorter period if the expected life of the instrument is less than twelve months).

In case of other assets, the company determines if there has been a significant increase in credit risk of the financial assets since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

B) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments -

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for

consideration other than cash are recorded at fair value of the equity instrument.

ii) Financial liabilities

Financial liabilities are recognized when company becomes party to contractual provisions of the instrument. The Company classifies all financial liabilities at amortised cost or fair value through profit or loss.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities measured at amortised cost

Financial liabilities are subsequently measured at Amortised cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR Amortisation is included in finance costs in the standalone statement of profit and loss.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognized in the standalone statement of profit or loss.

(b) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the standalone statement of profit or loss.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

Determination of fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date.

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cashflow analysis and available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

Employee benefits

i) Short-term benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the standalone statement of profit and loss for the year in which the related services are rendered.

ii) Defined benefit plans

a) Post-employment and other long-term employee benefits are recognized as an expense in the standalone statement of profit and loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques.

b) Re-measurement of the net defined benefit liability, which comprises of actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest) are recognized in other comprehensive income in the period in which they occur.

iii) Defined contribution plans

Payments to defined contribution retirement benefit schemes are charged to the standalone statement of profit and loss of the year when the contribution to the respective funds is due. There are no other obligations other than the contribution payable to the fund.

k) Revenue recognition

A. Revenue from contract with customers

Revenue from contract with customers is recognized when control of the goods or services is transferred to the customer at an amount that reflects

the consideration to which the Company expects to be entitled in exchange for those goods or services. When the Company acts in the capacity of an agent rather than as the principal in a transaction, the revenue recognised is the net amount of commission earned by the Company.

Revenue from sale of Chemicals and Solvents is recognised at the point in time when the goods are delivered to the customers, wherever applicable, while the Company retains neither managerial involvement nor the effective control.

ii) Revenue from sale of value based / quantity based custom duty benefit licenses is recognised (net of taxes) at a point in time when the ownership of such licenses and related benefit is transferred to buyer as per the agreed terms and conditions.

iii) Interest income from financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

iv) Dividend income is recognised when the Company's right to receive dividend is established.

v) Commission income on consignment sales is recorded as per the terms of contract.

B. Contract balances

Contract assets

Contract assets relate primarily to the Company's rights to consideration for work completed but not billed at each reporting date. Contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Company issues an invoice to a customer.

Contract Liabilities

Contract liabilities primarily relate to consideration received in advance from customers, for which the performance obligation is yet to be satisfied.

Trade receivables

A receivable represents the Company's right to an amount of consideration under the contract with a customer that is unconditional and realizable on the due date.

C. Variable consideration

If the consideration promised in a contract includes a variable amount, the Company estimates the amount of consideration to which the Company will be entitled in exchange for transferring the promised goods or services to the customer. Where customers are provided with discounts, rebates etc, such discounts and rebates will give rise to variable consideration. The Company follows the most likely amount method in estimating the amount of variable consideration.

Inventories

Inventories are valued at lower of cost or estimated net realizable value. Cost is determined using First in First out (FIFO) method. Cost includes purchase price and other direct expenses.

Provision of obsolescence on inventories is considered on the basis of management's estimate based on demand and market of the inventories. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale.

The comparison of cost and net realisable value is made on item-by-item basis.

Foreign currency transactions

i) The functional currency of the Company is Indian national rupee (Rs.) which is also the presentation currency. All other currencies are accounted for as foreign currency.

ii) Transactions denominated in foreign currencies are initially recorded in the functional currency at the exchange rate prevailing at the date of transaction. Gains / (losses) arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the standalone statement of profit and loss.

iii) Monetary items denominated in foreign currencies at the year-end are restated at the closing rates. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

n) Income taxes

Tax expense comprises of current and deferred tax.

Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Current tax for current and prior periods is recognized at

the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided in full, using the balance sheet approach, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Presentation of current and deferred tax

Current and deferred tax are recognised as income or an expense in the standalone statement of profit and loss, except to the extent they relate to items recognised in other comprehensive income or directly in equity, in which case, the tax is also recognised in other comprehensive income or directly in equity respectively.

o) Leases

The Company's lease asset classes primarily consist of leases for building premises. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities include these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. The lease liability is initially measured at amortised cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

ii) Operating lease / Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of rented premises (i.e., those leases that have a lease term of twelve months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Earnings per share

Basic earnings per share is computed and disclosed using the weighted average number of equity shares outstanding during the period. Dilutive earnings per share is computed and disclosed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period, except when the results would be anti-dilutive.

Provisions, contingent liabilities and contingent assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.

ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or

non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

iii) A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but their existence is disclosed in the financial statements.

Dividend

Provision is made for the amount of any dividend declared on or before the end of the reporting period but remaining undistributed at the end of the reporting period, where the same has been appropriately authorised and is no longer at the discretion of the Company.

s) Cash and cash equivalents

i) Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short-term deposits with original maturity up to three months, which are subject to insignificant risk of changes in value.

3(B) Critical accounting judgment and estimates

The preparation of standalone financial statements requires management to exercise judgment in applying the Company's accounting policies. It also requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the accompanying disclosures including disclosure of contingent liabilities. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, with revisions recognised in the period in which the estimates are revised and in any future periods affected.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation of uncertainty at the year end date, that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

a) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that have a low probability of crystallising or are very difficult to quantify reliably, are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the standalone financial statements. There can be no assurance regarding the final outcome of these legal proceedings.

b) Useful lives and residual values

The Company reviews the useful lives and residual values of property, plant and equipment and intangible assets at each financial year end.

c) Impairment testing

Impairment of financial assets

The impairment provisions for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

ii) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit (CGU) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the future years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate.

d) Income Taxes

The Company's tax charge is the sum of the total current and deferred tax charges. The calculation of the Company's total tax charge necessarily involves a degree of estimation and judgment in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process.

ii) Accruals for tax contingencies require management to make judgments and estimates in relation to tax related issues and exposures.

iii) The recognition of deferred tax assets is based upon whether it is more likely than not that sufficient and suitable taxable profits will be

available in the future against which the reversal of temporary differences can be deducted. Where the temporary differences are related to losses, the availability of the losses to offset against forecast taxable profits is also considered. Recognition therefore involves judgment regarding the future financial performance of the particular legal entity or tax Company in which the deferred tax asset has been recognized.

e) Defined benefit obligation

The costs of providing pensions and other post-employment benefits are charged to the standalone statement of profit and loss in accordance with Ind AS 19 Employee benefits over the period during which benefit is derived from the employees services. The costs are assessed on the basis of assumptions selected by the management. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates.

f) Fair value of financial instruments

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arms length transaction at the reporting date.

g) Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Company's operations and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

3(C) Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs (MCA) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March 2024, MCA has not notified any new standards or amendments applicable to the Company.

Ind AS 1 Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Ind AS 12 Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company is evaluating the impact, if any, on its standalone financial statements.

Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Textual information (25)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the Ind AS) as notified under Section 133 of the Companies Act, 2013 (Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as and when amended and other relevant provisions of the Act. The Accounting policies are applied consistently in preparation and presentation of standalone financial statements.

These standalone financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies stated out below.

[610200] Notes - Corporate information and statement of IndAs compliance

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 corporate information notes and other explanatory information [TextBlock]	Textual information (26) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (29) [See below]	
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (30) [See below]	

Textual information (26)

Disclosure of corporate information notes and other explanatory information [Text Block]

Corporate information

Sanjay Chemicals (India) Private Limited is a Company incorporated under Companies Act, 1956. The Company is engaged in the business of trading of chemicals and solvents, purchase and sale of custom duty benefit licenses and other related licenses

The standalone financial statements of the Company for the year ended 31 March 2024, were authorised for issue by the Board of Directors at its meeting held on 23 September 2024.

Textual information (27)

Statement of Ind AS compliance [Text Block]

Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs (MCA) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the yearended 31 March 2024, MCA has not notified any new standards or amendments applicable to the Company.

Ind AS 1 Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Ind AS 12 Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company is evaluating the impact, if any, on its standalone financial statements.

Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Textual information (28)

Statement of Ind AS compliance [Text Block]

Recent Indian Accounting Standards (Ind AS)

New standards adopted

Ministry of Corporate Affairs (MCA) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023, MCA amended the Companies (Indian Accounting Standards) Rules, 2015 by issuing the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from April 1, 2023, as below

Ind AS 1 - Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Ind AS 12 - Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company is evaluating the impact, if any, on its standalone financial statements.

Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Textual information (29)

Disclosure of significant accounting policies [Text Block]

Material accounting policies

Property, plant and equipment

i) Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Standalone Statement of Profit and Loss during the year in which they are incurred.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets.

ii) Capital work-in-progress comprises cost of property, plant and equipment and related expenses that are not yet ready for their intended use at the reporting date.

(b) Right of use assets

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated amortisation and impairment losses.

(c) Intangible assets

Intangible assets acquired or developed are measured on initial recognition at cost and stated at cost less accumulated amortisation and impairment loss, if any. Expenditure incurred on acquisition / development of intangible assets which are not ready to use at the reporting date is disclosed under intangible assets under development.

(d) Depreciation / amortisation on property, plant and equipment / right of use assets / intangible assets

Depreciable amount for property, plant and equipment / right of use assets / intangible assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

i) Depreciation on property, plant and equipment is provided on straight line method based on the useful life specified in Schedule II of the Companies Act, 2013.

ii) Leasehold improvements are amortised over the normal / extendable period of lease.

iii) Right-of-use assets are depreciated on a straight-line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier.

iv) Intangible assets are amortised on a straight-line basis over the economic useful life as estimated by the management.

e) Impairment of non-financial assets

The carrying amounts of non-financial assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying amount exceeds its recoverable value. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessment of the time value of money and risks specific to the assets. An impairment loss is charged to the standalone statement of profit and loss in the year in which an asset is identified as impaired. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The impairment loss recognized in prior accounting periods is reversed by crediting the standalone statement of profit and loss if there has been a change in the estimate of recoverable amount.

f) Derecognition of property, plant and equipment / right of use assets / intangible assets

The carrying amount of an item of property, plant and equipment / right of use assets / intangible assets is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangibles is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the standalone statement of profit and loss when the item is derecognised.

g) Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Ancillary costs incurred in connection with the arrangement of borrowings are amortised over the tenure of such borrowings. All other borrowing costs are charged to the standalone statement of profit and loss as finance costs. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs under Ind AS 23.

h) Fair value measurement

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All financial assets and financial liabilities for which fair value is measured or disclosed in the standalone financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

-Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

-Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, or

-Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

If the inputs used to measure the fair value of an asset or a liability fall into different levels of a fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Financial instruments

Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement of financial assets and financial liabilities

Financial assets are recognized when the company becomes a party to the contractual provisions of the financial instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in the standalone statement of profit and loss.

Financial assets

1) Subsequent measurement

Financial assets are classified into the following specified categories: amortised cost, financial assets at Fair value through profit and loss (FVTPL), Fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

Amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This category generally applies to trade and other receivables.

(b) Fair value through other comprehensive income (FVTOCI)

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets.

b) The asset's contractual cash flows represent solely payments of principal and interest.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the standalone statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to standalone statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

(c) Fair value through Profit and Loss (FVTPL)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at Amortised cost or as FVTOCI, is classified as at FVTPL. In addition, the Company may elect to designate a debt instrument, which otherwise meets Amortised cost or FVTOCI criteria, as at FVTPL. However, such election is considered only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the standalone statement of profit and loss.

ii) Equity investments

The Company measures equity investments other than its subsidiaries at fair value through profit and loss. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to standalone statement of profit and loss. Dividends from such investments are recognised in standalone statement of profit and loss as other income when the Company's right to receive payment is established.

iii) Investment in subsidiaries and associates

Investment in subsidiaries and associates are carried at cost less impairment loss in accordance with Ind AS 27 on Separate Financial Statements.

2) Derecognition of financial assets

A financial asset is derecognised only when

The Company has transferred the rights to receive cash flows from the asset or the rights have expired or The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

3) Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Expected credit loss:

The company applies expected credit losses (ECL) model for measurement and recognition of loss allowance on the following.

i) Trade receivables

ii) Financial assets measured at amortised cost (other than trade receivables)

iii) Financial assets measured at fair value through other comprehensive income (FVTOCI)

In case of trade receivables, the company follows a simplified approach wherein an amount equal to lifetime ECL measured and recognised as loss allowance. Loss allowances for trade receivable are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument. Twelve months expected credit losses are the portion of expected credit losses that result from default events that are possible within twelve months after the reporting date (or a shorter period if the expected life of the instrument is less than twelve months).

In case of other assets, the company determines if there has been a significant increase in credit risk of the financial assets since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

B) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments -

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for

consideration other than cash are recorded at fair value of the equity instrument.

ii) Financial liabilities

Financial liabilities are recognized when company becomes party to contractual provisions of the instrument. The Company classifies all financial liabilities at amortised cost or fair value through profit or loss.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities measured at amortised cost

Financial liabilities are subsequently measured at Amortised cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR Amortisation is included in finance costs in the standalone statement of profit and loss.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the standalone statement of profit or loss.

(b) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the standalone statement of profit or loss.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

Determination of fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date.

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cashflow analysis and available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

Employee benefits

i) Short-term benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the standalone statement of profit and loss for the year in which the related services are rendered.

ii) Defined benefit plans

a) Post-employment and other long-term employee benefits are recognized as an expense in the standalone statement of profit and loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques.

b) Re-measurement of the net defined benefit liability, which comprises of actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest) are recognised in other comprehensive income in the period in which they occur.

iii) Defined contribution plans

Payments to defined contribution retirement benefit schemes are charged to the standalone statement of profit and loss of the year when the contribution to the respective funds is due. There are no other obligations other than the contribution payable to the fund.

k) Revenue recognition

A. Revenue from contract with customers

Revenue from contract with customers is recognised when control of the goods or services is transferred to the customer at an amount that reflects

the consideration to which the Company expects to be entitled in exchange for those goods or services. When the Company acts in the capacity of an agent rather than as the principal in a transaction, the revenue recognised is the net amount of commission earned by the Company.

Revenue from sale of Chemicals and Solvents is recognised at the point in time when the goods are delivered to the customers, wherever applicable, while the Company retains neither managerial involvement nor the effective control.

ii) Revenue from sale of value based / quantity based custom duty benefit licenses is recognised (net of taxes) at a point in time when the ownership of such licenses and related benefit is transferred to buyer as per the agreed terms and conditions.

iii) Interest income from financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

iv) Dividend income is recognised when the Company's right to receive dividend is established.

v) Commission income on consignment sales is recorded as per the terms of contract.

B. Contract balances

Contract assets

Contract assets relate primarily to the Company's rights to consideration for work completed but not billed at each reporting date. Contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Company issues an invoice to a customer.

Contract Liabilities

Contract liabilities primarily relate to consideration received in advance from customers, for which the performance obligation is yet to be satisfied.

Trade receivables

A receivable represents the Company's right to an amount of consideration under the contract with a customer that is unconditional and realizable on the due date.

C. Variable consideration

If the consideration promised in a contract includes a variable amount, the Company estimates the amount of consideration to which the Company will be entitled in exchange for transferring the promised goods or services to the customer. Where customers are provided with discounts, rebates etc, such discounts and rebates will give rise to variable consideration. The Company follows the most likely amount method in estimating the amount of variable consideration.

Inventories

Inventories are valued at lower of cost or estimated net realizable value. Cost is determined using First in First out (FIFO) method. Cost includes purchase price and other direct expenses.

Provision of obsolescence on inventories is considered on the basis of management's estimate based on demand and market of the inventories. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale.

The comparison of cost and net realisable value is made on item-by-item basis.

Foreign currency transactions

i) The functional currency of the Company is Indian national rupee (Rs.) which is also the presentation currency. All other currencies are accounted for as foreign currency.

ii) Transactions denominated in foreign currencies are initially recorded in the functional currency at the exchange rate prevailing at the date of transaction. Gains / (losses) arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the standalone statement of profit and loss.

iii) Monetary items denominated in foreign currencies at the year-end are restated at the closing rates. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

n) Income taxes

Tax expense comprises of current and deferred tax.

Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Current tax for current and prior periods is recognized at

the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided in full, using the balance sheet approach, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Presentation of current and deferred tax

Current and deferred tax are recognised as income or an expense in the standalone statement of profit and loss, except to the extent they relate to items recognised in other comprehensive income or directly in equity, in which case, the tax is also recognised in other comprehensive income or directly in equity respectively.

o) Leases

The Company's lease asset classes primarily consist of leases for building premises. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities include these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. The lease liability is initially measured at amortised cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

ii) Operating lease / Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of rented premises (i.e., those leases that have a lease term of twelve months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Earnings per share

Basic earnings per share is computed and disclosed using the weighted average number of equity shares outstanding during the period. Dilutive earnings per share is computed and disclosed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period, except when the results would be anti-dilutive.

Provisions, contingent liabilities and contingent assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.

ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or

non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

iii) A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but their existence is disclosed in the financial statements.

Dividend

Provision is made for the amount of any dividend declared on or before the end of the reporting period but remaining undistributed at the end of the reporting period, where the same has been appropriately authorised and is no longer at the discretion of the Company.

s) Cash and cash equivalents

i) Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short-term deposits with original maturity up to three months, which are subject to insignificant risk of changes in value.

3(B) Critical accounting judgment and estimates

The preparation of standalone financial statements requires management to exercise judgment in applying the Company's accounting policies. It also requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the accompanying disclosures including disclosure of contingent liabilities. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, with revisions recognised in the period in which the estimates are revised and in any future periods affected.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation of uncertainty at the year end date, that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

a) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that have a low probability of crystallising or are very difficult to quantify reliably, are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the standalone financial statements. There can be no assurance regarding the final outcome of these legal proceedings.

b) Useful lives and residual values

The Company reviews the useful lives and residual values of property, plant and equipment and intangible assets at each financial year end.

c) Impairment testing

Impairment of financial assets

The impairment provisions for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

ii) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit (CGU) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the future years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate.

d) Income Taxes

The Company's tax charge is the sum of the total current and deferred tax charges. The calculation of the Company's total tax charge necessarily involves a degree of estimation and judgment in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process.

ii) Accruals for tax contingencies require management to make judgments and estimates in relation to tax related issues and exposures.

iii) The recognition of deferred tax assets is based upon whether it is more likely than not that sufficient and suitable taxable profits will be

available in the future against which the reversal of temporary differences can be deducted. Where the temporary differences are related to losses, the availability of the losses to offset against forecast taxable profits is also considered. Recognition therefore involves judgment regarding the future financial performance of the particular legal entity or tax Company in which the deferred tax asset has been recognized.

e) Defined benefit obligation

The costs of providing pensions and other post-employment benefits are charged to the standalone statement of profit and loss in accordance with Ind AS 19 Employee benefits over the period during which benefit is derived from the employees services. The costs are assessed on the basis of assumptions selected by the management. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates.

f) Fair value of financial instruments

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arms length transaction at the reporting date.

g) Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Company's operations and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

3(C) Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs (MCA) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March 2024, MCA has not notified any new standards or amendments applicable to the Company.

Ind AS 1 Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Ind AS 12 Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company is evaluating the impact, if any, on its standalone financial statements.

Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Textual information (30)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the Ind AS) as notified under Section 133 of the Companies Act, 2013 (Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as and when amended and other relevant provisions of the Act. The Accounting policies are applied consistently in preparation and presentation of standalone financial statements.

These standalone financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies stated out below.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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 changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (31) [See below]	
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (31)

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

Notes forming part of the standalone financial statements

Corporate information

Sanjay Chemicals (India) Private Limited is a Company incorporated under Companies Act, 1956. The Company is engaged in the business of trading of chemicals and solvents, purchase and sale of custom duty benefit licenses and other related licenses

The standalone financial statements of the Company for the year ended 31 March 2024, were authorised for issue by the Board of Directors at its meeting held on 23 September 2024.

2 Basis of Preparation

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the Ind AS) as notified under Section 133 of the Companies Act, 2013 (Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act. The Accounting policies are applied consistently in preparation and presentation of standalone financial statements.

These standalone financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies stated out below.

b) Functional and Presentation currency

These standalone financial statements are presented in Indian Rupees, which is also the Company's functional currency.

All amounts disclosed in the standalone financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III (except per share data), unless otherwise stated. Zero (0) denotes amount less than Rs. 1000/-.

c) Current and non-current classification

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of business and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

d) Use of estimates

The preparation of standalone financial statements requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of revenue and expenses for the year and disclosures of contingent liabilities as at the Balance Sheet date. The estimates and assumptions used in the accompanying standalone financial statements are based upon the management's evaluation of the relevant facts and circumstances as at the date of the standalone financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates, if any, are recognized in the year in which the estimates are revised and in any future years affected. Refer Note 3(B) for detailed discussion on estimates and judgments.

3(A) Material accounting policies

Property, plant and equipment

i) Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Standalone Statement of Profit and Loss during the year in which they are incurred.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets.

ii) Capital work-in-progress comprises cost of property, plant and equipment and related expenses that are not yet ready for their intended use at the reporting date.

(b) Right of use assets

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated amortisation and impairment losses.

(c) Intangible assets

Intangible assets acquired or developed are measured on initial recognition at cost and stated at cost less accumulated amortisation and impairment loss, if any. Expenditure incurred on acquisition / development of intangible assets which are not ready to use at the reporting date is disclosed under intangible assets under development.

(d) Depreciation /amortisation on property, plant and equipment / right of use assets /intangible assets

Depreciable amount for property, plant and equipment / right of use assets / intangible assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

i) Depreciation on property, plant and equipment is provided on straight line method based on the useful life specified in Schedule II of the Companies Act, 2013.

ii) Leasehold improvements are amortised over the normal / extendable period of lease.

iii) Right-of-use assets are depreciated on a straight-line basis from the commencement date to the end of useful life of asset or lease term whichever is earlier.

iv) Intangible assets are amortised on a straight-line basis over the economic useful life as estimated by the management.

e) Impairment of non-financial assets

The carrying amounts of non-financial assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying amount exceeds its recoverable value. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessment of the time value of money and risks specific to the assets. An impairment loss is charged to the standalone statement of profit and loss in the year in which an asset is identified as impaired. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The impairment loss recognized in prior accounting periods is reversed by crediting the standalone statement of profit and loss if there has been a change in the estimate of recoverable amount.

f) Derecognition of property, plant and equipment / right of use assets / intangible assets

The carrying amount of an item of property, plant and equipment / right of use assets / intangible assets is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment / intangibles is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the standalone statement of profit and loss when the item is derecognised.

g) Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Ancillary costs incurred in connection with the arrangement of borrowings are amortised over the tenure of such borrowings. All other borrowing costs are charged to the standalone statement of profit and loss as finance costs. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs under Ind AS 23.

h) Fair value measurement

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All financial assets and financial liabilities for which fair value is measured or disclosed in the standalone financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

-Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

-Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, or

-Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

If the inputs used to measure the fair value of an asset or a liability fall into different levels of a fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Financial instruments

Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement of financial assets and financial liabilities

Financial assets are recognized when the company becomes a party to the contractual provisions of the financial instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in the standalone statement of profit and loss.

Financial assets

1) Subsequent measurement

Financial assets are classified into the following specified categories: amortised cost, financial assets at Fair value through profit and loss (FVTPL), Fair value through other comprehensive income (FVTOCI). The classification depends on the Company's business model for managing the financial assets and the contractual terms of cash flows.

Amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This category generally applies to trade and other receivables.

(b) Fair value through other comprehensive income (FVTOCI)

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets.
- b) The asset's contractual cash flows represent solely payments of principal and interest.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the standalone statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to standalone statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

(c) Fair value through Profit and Loss (FVTPL)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at Amortised cost or as FVTOCI, is classified as at FVTPL. In addition, the Company may elect to designate a debt instrument, which otherwise meets Amortised cost or FVTOCI criteria, as at FVTPL. However, such election is considered only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the standalone statement of profit and loss.

ii) Equity investments

The Company measures equity investments other than its subsidiaries at fair value through profit and loss. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to standalone statement of profit and loss. Dividends from such investments are recognised in standalone statement of profit and loss as other income when the Company's right to receive payment is established.

iii) Investment in subsidiaries and associates

Investment in subsidiaries and associates are carried at cost less impairment loss in accordance with Ind AS 27 on Separate Financial Statements.

2) Derecognition of financial assets

A financial asset is derecognised only when

The Company has transferred the rights to receive cash flows from the asset or the rights have expired or The Company retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an

arrangement.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

3) Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates on any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Expected credit loss:

The company applies expected credit losses (ECL) model for measurement and recognition of loss allowance on the following.

i) Trade receivables

ii) Financial assets measured at amortised cost (other than trade receivables)

iii) Financial assets measured at fair value through other comprehensive income (FVTOCI)

In case of trade receivables, the company follows a simplified approach wherein an amount equal to lifetime ECL measured and recognised as loss allowance. Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument. Twelve months expected credit losses are the portion of expected credit losses that result from default events that are possible within twelve months after the reporting date (or a shorter period if the expected life of the instrument is less than twelve months).

In case of other assets, the company determines if there has been a significant increase in credit risk of the financial assets since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to twelve months ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

B) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments -

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

ii) Financial liabilities

Financial liabilities are recognised when the company becomes party to contractual provisions of the instrument. The Company classifies all financial liabilities at amortised cost or fair value through profit or loss.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities measured at amortised cost

Financial liabilities are subsequently measured at Amortised cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR Amortisation is included in finance costs in the standalone statement of profit and loss.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the standalone statement of profit or loss.

(b) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial

liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the standalone statement of profit or loss.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

Determination of fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date.

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cashflow analysis and available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

Employee benefits

i) Short-term benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the standalone statement of profit and loss for the year in which the related services are rendered.

ii) Defined benefit plans

a) Post-employment and other long-term employee benefits are recognized as an expense in the standalone statement of profit and loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques.

b) Re-measurement of the net defined benefit liability, which comprises of actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest) are recognised in other comprehensive income in the period in which they occur.

iii) Defined contribution plans

Payments to defined contribution retirement benefit schemes are charged to the standalone statement of profit and loss of the year when the contribution to the respective funds is due. There are no other obligations other than the contribution payable to the fund.

k) Revenue recognition

A. Revenue from contract with customers

Revenue from contract with customers is recognised when control of the goods or services is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. When the Company acts in the capacity of an agent rather than as the principal in a transaction, the revenue recognised is the net amount of commission earned by the Company.

Revenue from sale of Chemicals and Solvents is recognised at the point in time when the goods are delivered to the customers, wherever applicable, while the Company retains neither managerial involvement nor the effective control.

ii) Revenue from sale of value based / quantity based custom duty benefit licenses is recognised (net of taxes) at a point in time when the ownership of such licenses and related benefit is transferred to buyer as per the agreed terms and conditions.

iii) Interest income from financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

iv) Dividend income is recognised when the Company's right to receive dividend is established.

v) Commission income on consignment sales is recorded as per the terms of contract.

B. Contract balances

Contract assets

Contract assets relate primarily to the Company's rights to consideration for work completed but not billed at each reporting date. Contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Company issues an invoice to a customer.

Contract Liabilities

Contract liabilities primarily relate to consideration received in advance from customers, for which the performance obligation is yet to be satisfied.

Trade receivables

A receivable represents the Company's right to an amount of consideration under the contract with a customer that is unconditional and realizable on the due date.

C. Variable consideration

If the consideration promised in a contract includes a variable amount, the Company estimates the amount of consideration to which the Company will be entitled in exchange for transferring the promised goods or services to the customer. Where customers are provided with discounts, rebates etc, such discounts and rebates will give rise to variable consideration. The Company follows the most likely amount method in estimating the amount of variable consideration.

Inventories

Inventories are valued at lower of cost or estimated net realizable value. Cost is determined using First in First out (FIFO) method. Cost includes purchase price and other direct expenses.

Provision of obsolescence on inventories is considered on the basis of management's estimate based on demand and market of the inventories. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale.

The comparison of cost and net realisable value is made on item-by-item basis.

Foreign currency transactions

i) The functional currency of the Company is Indian national rupee (Rs.) which is also the presentation currency. All other currencies are accounted for as foreign currency.

ii) Transactions denominated in foreign currencies are initially recorded in the functional currency at the exchange rate prevailing at the date of transaction. Gains / (losses) arising out of fluctuation in foreign exchange rate between the transaction date and settlement date are recognised in the standalone statement of profit and loss.

iii) Monetary items denominated in foreign currencies at the year-end are restated at the closing rates. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

n) Income taxes

Tax expense comprises of current and deferred tax.

Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Current tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided in full, using the balance sheet approach, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Presentation of current and deferred tax

Current and deferred tax are recognized as income or an expense in the standalone statement of profit and loss, except to the extent they relate to items recognized in other comprehensive income or directly in equity, in which case, the tax is also recognised in other comprehensive income or directly in equity respectively.

o) Leases

The Company's lease asset classes primarily consist of leases for building premises. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities include these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. The lease liability is initially measured at amortised cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

ii) Operating lease / Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of rented premises (i.e., those leases that have a lease term of twelve months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Earnings per share

Basic earnings per share is computed and disclosed using the weighted average number of equity shares outstanding during the period. Dilutive earnings per share is computed and disclosed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period, except when the results would be anti-dilutive.

Provisions, contingent liabilities and contingent assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.

ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

iii) A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its existence is disclosed in the financial statements.

Dividend

Provision is made for the amount of any dividend declared on or before the end of the reporting period but remaining undistributed at the end of the reporting period, where the same has been appropriately authorised and is no longer at the discretion of the Company.

s) Cash and cash equivalents

i) Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short-term deposit with original maturity up to three months, which are subject to insignificant risk of changes in value.

3(B) Critical accounting judgment and estimates

The preparation of standalone financial statements requires management to exercise judgment in applying the Company's accounting policies. It also requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the accompanying disclosures including disclosure of contingent liabilities. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, with revisions recognised in the period in which the estimates are revised and in any future periods affected.

Estimates and assumptions

The key assumptions concerning the future and other key sources estimation of uncertainty at the yearend date, that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

a) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that have a low probability of crystallising or are very difficult to quantify reliably, are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the standalone financial statements. There can be no assurance regarding the final outcome of these legal proceedings.

b) Useful lives and residual values

The Company reviews the useful lives and residual values of property, plant and equipment and intangible assets at each financial year end.

c) Impairment testing

Impairment of financial assets

The impairment provisions for financial assets disclosed are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

ii) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit (CGU) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the future years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate.

d) Income Taxes

The Company's tax charge is the sum of the total current and deferred tax charges. The calculation of the Company's total tax charge necessarily involves a degree of estimation and judgment in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process.

ii) Accruals for tax contingencies require management to make judgments and estimates in relation to tax related issues and exposures.

iii) The recognition of deferred tax assets is based upon whether it is more likely than not that sufficient and suitable taxable profits will be available in the future against which the reversal of temporary differences can be deducted. Where the temporary differences are related to losses, the availability of the losses to offset against forecast taxable profits is also considered. Recognition therefore involves judgment regarding the future financial performance of the particular legal entity or tax Company in which the deferred tax asset has been recognized.

e) Defined benefit obligation

The costs of providing pensions and other post-employment benefits are charged to the standalone statement of profit and loss in accordance with Ind AS 19 Employee benefits over the period during which benefit is derived from the employees services. The costs are assessed on the basis of assumptions selected by the management. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates.

f) Fair value of financial instruments

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

g) Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Company's operations and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

3(C) Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs (MCA) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the yearended 31 March 2024, MCA has not notified any new standards or amendments applicable to the Company.

Ind AS 1 Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

Ind AS 12 Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company is evaluating the impact, if any, on its standalone financial statements.

Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact on its standalone financial statements.

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method	Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method	Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method, Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Indefinite, Indefinite, Indefinite, Indefinite, Indefinite, Indefinite	Indefinite, Indefinite, Indefinite, Indefinite, Indefinite, Indefinite	Indefinite, Indefinite, Indefinite, Indefinite, Indefinite, Indefinite	Indefinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Indefinite	Indefinite	Indefinite	Indefinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Indefinite	Indefinite	Indefinite	Indefinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Indefinite	Indefinite	Indefinite	Indefinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Indefinite	Indefinite	Indefinite	Indefinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36.31	4,164.11		36.31
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-276.27	-213.6		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-276.27	-213.6		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-239.96	3,950.51		36.31
Property, plant and equipment at end of period	6,260.68	6,500.64	2,550.13	6,866.81

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,164.11			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			276.27	213.6
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			276.27	213.6
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4,164.11		276.27	213.6
Property, plant and equipment at end of period	6,830.5	2,666.39	606.13	329.86

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	156.29	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	156.29	
Property, plant and equipment at end of period	116.26	602.91	602.91	446.62

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	156.29		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	156.29		0
Property, plant and equipment at end of period	602.91	602.91	446.62	0

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	3,874.78
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-71.05	-18.61
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-71.05	-18.61
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-71.05	3,856.17
Property, plant and equipment at end of period	0	0	4,333.53	4,404.58

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	3,874.78	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	3,874.78	
Property, plant and equipment at end of period	548.41	4,432.89	4,432.89	558.11

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Office building [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	71.05	18.61		-71.05
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	71.05	18.61		-71.05
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	71.05	18.61		-71.05
Property, plant and equipment at end of period	99.36	28.31	9.7	4,333.53

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,874.78		0	3,874.78
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-18.61			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-18.61			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3,856.17		0	3,874.78
Property, plant and equipment at end of period	4,404.58	548.41	4,432.89	4,432.89

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		71.05	18.61	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		71.05	18.61	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		71.05	18.61	
Property, plant and equipment at end of period	558.11	99.36	28.31	9.7

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.67	0.06		8.67
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17.31	-17.24		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-17.31	-17.24		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-8.64	-17.18		8.67
Property, plant and equipment at end of period	133.37	142.01	159.19	176.61

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.06			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			17.31	17.24
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			17.31	17.24
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.06		17.31	17.24
Property, plant and equipment at end of period	167.94	167.88	43.24	25.93

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	115.36	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-65.55	-58.04	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-65.55	-58.04	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-65.55	57.32	
Property, plant and equipment at end of period	8.69	315.49	381.04	323.72

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	115.36		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				65.55
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				65.55
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	115.36		65.55
Property, plant and equipment at end of period	483.84	483.84	368.48	168.35

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	115.36
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	58.04		-65.55	-58.04
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	58.04		-65.55	-58.04
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	58.04		-65.55	57.32
Property, plant and equipment at end of period	102.8	44.76	315.49	381.04

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	115.36	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	115.36	
Property, plant and equipment at end of period	323.72	483.84	483.84	368.48

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				19.55
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	65.55	58.04		-10.21
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	65.55	58.04		-10.21
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	65.55	58.04		9.34
Property, plant and equipment at end of period	168.35	102.8	44.76	60.47

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.78		19.55	13.78
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.83			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-8.83			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4.95		19.55	13.78
Property, plant and equipment at end of period	51.13	46.18	86.3	66.75

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		10.21	8.83	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		10.21	8.83	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		10.21	8.83	
Property, plant and equipment at end of period	52.97	25.83	15.62	6.79

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.09	3.84		8.09
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.38	-5.11		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6.38	-5.11		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1.71	-1.27		8.09
Property, plant and equipment at end of period	12.2	10.49	11.76	26.54

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.84			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.38	5.11
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6.38	5.11
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.84		6.38	5.11
Property, plant and equipment at end of period	18.45	14.61	14.34	7.96

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Leasehold improvements [Member]		
		Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-105.77	-105.77	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-105.77	-105.77	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-105.77	-105.77	
Property, plant and equipment at end of period	2.85	802.71	908.48	1,014.25

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				105.77
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				105.77
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		105.77
Property, plant and equipment at end of period	1,057.72	1,057.72	1,057.72	255.01

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
	Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	105.77	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	105.77	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through transfers, property, plant and equipment	0	
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	105.77	
Property, plant and equipment at end of period	149.24	43.47

[612100] Notes - Impairment of assets

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 impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No
Disclosure of information for cash-generating units [TextBlock]		
Disclosure of information for cash-generating units [Abstract]		

[400700] Notes - Investment property

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 investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	N.A	N.A
Useful lives or depreciation rates, investment property, cost model	N.A	N.A

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2024	31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2024	31/03/2023
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets**Disclosure of intangible assets with indefinite useful life [Table]**

..(1)

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

Intangible assets with indefinite useful life [Axis]	_IntangibleAssetsWithIndefiniteUsefulLife_10	_IntangibleAssetsWithIndefiniteUsefulLife_11	_IntangibleAssetsWithIndefiniteUsefulLife_12	_Inta
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	
Disclosure of intangible assets with indefinite useful life [Abstract]				
Disclosure of intangible assets with indefinite useful life [Line items]				
Intangible assets with indefinite useful life	0	0		0
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	Intangible assets are Amortised on a straight line basis over the economic useful life as estimated by the management	Intangible assets are Amortised on a straight line basis over the economic useful life as estimated by the management	Intangible assets are Amortised on a straight line basis over the economic useful life as estimated by the management	Intan, basis by th

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	855.09		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-171.58	-171.9		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-171.58	683.19		0
Other intangible assets at end of period	513.46	685.04	1.85	858.36

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	855.09			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			171.58	171.9
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	855.09		171.58	171.9
Other intangible assets at end of period	858.36	3.27	344.9	173.32

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	855.09	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-171.01	-171.01	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-171.01	684.08	
Other intangible assets at end of period	1.42	513.07	684.08	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	855.09		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				171.01
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	855.09		171.01
Other intangible assets at end of period	855.09	855.09	0	342.02

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	171.01		-0.57	-0.89
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	171.01		-0.57	-0.89
Other intangible assets at end of period	171.01	0	0.39	0.96

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	1.85	3.27	3.27	3.27

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			Computer software [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0.57	0.89		-0.57
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.57	0.89		-0.57
Other intangible assets at end of period	2.88	2.31	1.42	0.39

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Gross carrying amount [Member]	
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-0.89			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-0.89		0	0
Other intangible assets at end of period	0.96	1.85	3.27	3.27

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.57	0.89	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.57	0.89	
Other intangible assets at end of period	3.27	2.88	2.31	1.42

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0.57	-0.89		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-0.57	-0.89		0
Other intangible assets at end of period	0.39	0.96	1.85	3.27

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0.57	0.89
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0.57	0.89
Other intangible assets at end of period	3.27	3.27	2.88	2.31

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	855.09	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-171.01	-171.01	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-171.01	684.08	
Other intangible assets at end of period	1.42	513.07	684.08	0

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	855.09		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				171.01
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	855.09		171.01
Other intangible assets at end of period	855.09	855.09	0	342.02

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	855.09
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	171.01		-171.01	-171.01
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	171.01		-171.01	684.08
Other intangible assets at end of period	171.01	0	513.07	684.08

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	855.09	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	855.09	
Other intangible assets at end of period	0	855.09	855.09	0

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			Other intangible assets, others [Member]
	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others				Right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	171.01	171.01		-171.01
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	171.01	171.01		-171.01
Other intangible assets at end of period	342.02	171.01	0	513.07

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Right of use assets		Right of use assets	Right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	855.09		0	855.09
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-171.01			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	684.08		0	855.09
Other intangible assets at end of period	684.08	0	855.09	855.09

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Right of use assets	Right of use assets	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		171.01	171.01	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		171.01	171.01	
Other intangible assets at end of period	0	342.02	171.01	0

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Right of use assets	Right of use assets		Right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	855.09		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-171.01	-171.01		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-171.01	684.08		0
Other intangible assets at end of period	513.07	684.08	0	855.09

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Right of use assets		Right of use assets	Right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	855.09			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			171.01	171.01
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	855.09		171.01	171.01
Other intangible assets at end of period	855.09	0	342.02	171.01

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	0

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method, Straight Line Method	Straight Line Method, Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Indefinite, Indefinite	Indefinite, Indefinite	Indefinite	Indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Indefinite	Indefinite	Indefinite	Indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Indefinite	Indefinite	Indefinite	Indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Indefinite	Indefinite	Indefinite	Indefinite
Whether other intangible assets are stated at revalued amount	No	No	No	No

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 other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	Yes	Yes

[401000] Notes - Biological assets other than bearer plants

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 biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	N.A	N.A
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	N.A	N.A

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	72,624.09	65,736.56	57,035.53	50,222.3
Financial assets, at fair value	72,624.09	65,736.56	57,035.53	50,222.3
Description of other financial assets at amortised cost class	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans		
Description of other financial assets at fair value class	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	15,588.56	15,514.26	15,588.56	15,514.26
Financial assets, at fair value	15,588.56	15,514.26	15,588.56	15,514.26
Description of other financial assets at amortised cost class	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans
Description of other financial assets at fair value class	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans	Cash and cash equivalents and bank balances ,Other financial assets & Loans

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,001.17	934.05	1,001.17	934.05
Financial assets, at fair value	1,136.6	992.89	1,136.6	992.89
Description of other financial assets at amortised cost class	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)
Description of other financial assets at fair value class	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,001.17	934.05	1,001.17	934.05
Financial assets, at fair value	1,136.6	992.89	1,136.6	992.89
Description of other financial assets at amortised cost class	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)
Description of other financial assets at fair value class	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)	Investments in mutual funds - quoted & Non current investments - (Unquoted)

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
	Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	67,514.89	73,650.84
Financial liabilities, at fair value	67,514.89	73,650.84

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (32) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (32)

Disclosure of financial instruments [Text Block]

Financial instruments

i) Financial risk management objective and policies

The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables, lease liabilities and other financial liabilities. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include investments, deposits, loan, trade receivables, other receivables, cash and cash equivalents, other bank balances and other financial assets that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's management oversees the management of these risks.

a) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign currency risk and other price risk such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, other financial instruments.

1) Interest rate risk

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair value of fixed interest-bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that future cash flows of floating interest-bearing investments will vary because of fluctuations in interest rates.

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's borrowings from banks and financial institutions. Loan to subsidiary carries fixed coupon rate and hence is not considered for calculation of interest rate sensitivity of the company.

Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings affected. With all other variables held constant, the Company's profit before tax is affected through the impact of change in interest rate of borrowings, as follows:

Particulars	Increase / decrease in basis points	Effect on Profit before tax
As on 31 March 2024	+ 50 / - 50	141.22
As on 31 March 2023	+ 50 / - 50	113.07

2) Foreign currency risk

The Company undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations arise. The Company evaluates exchange rate exposure arising from foreign currency transactions and follows established risk management policies, including minimising cross currency transactions, using natural hedge and the use of derivatives like foreign exchange forward contracts to minimise the impact to results of the exchange rate movements.

i) The following table sets forth information relating to foreign currency exposure:

(Rs. in Lakhs)

Currency	Assets as at	Assets as at	Liabilities as at	Liabilities as at
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
United States Dollar (USD)	0.00	112.00	38573.83	48270.30

United Arab Emirates Dirham (AED)	229.77	205.76	0.00	12.26
--------------------------------------	--------	--------	------	-------

ii) Foreign Currencysensitivity analysis

(Rs. in Lakhs)

Currency	Sensitivity analysis	Sensitivity analysis	Sensitivity analysis	Sensitivity analysis
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	Rs. decrease by 10%	Rs. increase by 10%	Rs. decrease by 10%	Rs. increase by 10%
United States Dollar (USD)	-3857.38	3857.38	-4815.83	4815.83
United Arab Emirates Dirham (AED)	22.98	-22.98	19.35	-19.35

iii) Derivative contracts(Being foreign exchange forward contracts for hedging purposes) entered into bythe Company and outstanding as at 31 March 2024.

For payments to be madeagainst imports of goods

Forward Contracts	2024	2024	2023	2023
	Amount in Foreign Currency	Equivalent Indian Rupees in lakhs	Amount in Foreign Currency	Equivalent Indian Rupees in lakhs
USD/ INR	USD 22,980,015	19189.01	USD 35,683,918	29436.67

3) Credit risk

Credit risk is the risk offinancial loss to the Company if a customer or counterparty to a financialinstrument fails to meet its contractual obligations, and arises principallyfrom the Companys receivables from customers, deposits, loan given to subsidiary,investments and balances at bank.

i) Trade Receivables(Unsecured)

Ageing of trade receivables

(Rs.in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Trade Receivables (Unsecured)		
Over six months	2974.23	889.85

Less than six months	54532.44	49754.78
Total (A)	57506.67	50644.63

The Company has used a practical expedient for computing the Expected Credit Loss (ECL) allowance for trade receivables based on a provision matrix. The provision matrix is prepared based on delays in receipt of payments over the expected life of trade receivables and is adjusted for forward-looking estimates. The ECL allowance is based on the ageing of the receivables. ECL on trade receivables is provided based on past trends, current conditions and Company's view of economic conditions over the expected lives of the receivables. The allowance for lifetime expected credit loss on customer balances for the years ended 31 March 2024 and 31 March 2023 is as under:

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Movement in allowance for credit loss during the year was as follows:		
Opening Balance	422.33	398.01
Add: - Provided during the year	48.81	24.32
Less: - Bad debts written off during the year	0.00	0.00
Closing balance as at (B)	471.14	422.33
Net Trade receivable (A-B)	57035.53	50222.30

ii) Loans Given (Unsecured)

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Non current Loans	0.00	0.00
Current Loans	229.77	205.76
Total (A)	229.77	205.76

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Movement in allowance for credit loss on loans given during the year was as follows:		
Opening Balance	0.00	0.00
Add: - Provided during the year	0.00	0.00

Closing balance as at (B)	0.00	0.00
Net Loans Outstanding (A-B)	229.77	205.76

Credit risk on cash and cashequivalents and other bank balances is limited as the Company generally investin deposits with banks and financial institutions with high credit ratingsassigned by credit rating agencies.

b) Liquidity risk

Liquidity risk refers to therisk that the Company cannot meet its financial obligations. The Companysprincipal source of liquidity is cash and cash equivalents, investment inmutual fund, working capital facilities from banks and financial institutionsand the cash flow i.e. generated from operations. The Company consistentlygenerated strong cash flows from operations which together with the availablecash and cash equivalents, working capital facilities and current investmentprovides adequate liquidity in short term as well as in the long term.

The table below providesdetails regarding the contractual maturities of financial liabilities includingestimated interest payments as at 31 March 2024

(Rs. in Lakhs)

Particulars	Less than 1 year	1 to 5 year	more than 5 years
Financial Liabilities			
Trade payable and other financial liabilities	38767.02	0.00	0.00
Borrowings	25704.41	699.99	2006.71
Lease liabilities	99.68	237.09	0.00
Total	64571.11	937.08	2006.71

The table below providesdetails regarding the contractual maturities of financial liabilities includingestimated interest payments as at 31 March 2023

(Rs.in Lakhs)

Particulars	Less than 1 year	1 to 5 year	more than 5 years
Financial Liabilities			
Trade payable and other financial liabilities	50383.42	0.00	0.00
Borrowings	19976.03	721.28	2144.44
Lease liabilities	88.90	336.77	0.00
Total	70448.35	1058.05	2144.44

(ii) Capital management

For the purpose of the Companys capital management, capital includes issued capital and all other equity reserves.The Company manages its capital structure to ensure that it will be able tocontinue as a going concern while maximising the return to the stakeholders.

The Company monitors capitalusing gearing ratio, which is total debt divided by total capital plus debt.

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Gross Debt (inclusive long term and short-term debt)	28411.10	22841.75
Less: Cash and cash equivalents and Other Bank Balances	-13082.18	-13233.46
Less: Current investments	-456.48	-354.90
Net Debt	14872.44	9253.39
Total Equity	32259.99	30974.13
Total Capital	47132.43	40227.52
Gearing ratio	0.32	0.23

(iii) Categories of financialinstruments and fair value thereof

(Rs.in Lakhs)

Particulars	As at 31	As at 31	As at 31	As at 31
	March 2024	March 2024	March 2023	March 2023
	Carrying amount	Fair value	Carrying amount	Fair value
A) Financial assets (other than investment in subsidiary and associate companies carried at cost)				
i) Measured at amortised cost				
Trade Receivables	57035.53	57035.53	50222.30	50222.30
Cash and cash equivalents and bank balances	13082.18	13082.18	13233.46	13233.46
Other financial assets	2276.61	2276.61	2075.06	2075.06
Loans	229.77	229.77	205.76	205.76

ii) Measured at fair value through profit and loss (FVTPL)				
Investments in mutual funds - quoted	456.48	456.48	354.90	354.90
Non current investments - (others)	680.12	680.12	637.99	637.99
B) Financial liabilities				
i) Measured at amortised cost				
Trade Payables	37526.60	37526.60	48573.48	48573.48
Borrowings (Non current)	2706.69	2706.69	2865.72	2865.72
Borrowings (Current)	25704.41	25704.41	19976.03	19976.03
Lease Liabilities	336.77	336.77	425.67	425.67
Other Financial Liabilities	1240.41	1240.41	1809.94	1809.94

The management assessed that cash and cash equivalents and bank balances, trade receivables, other financial assets, Loans, trade payables and other current liabilities approximate their fair value largely due to the short-term maturities of these instruments. Difference between carrying amount and fair value of bank deposits, other financial assets, other financial liabilities and borrowings subsequently measured at amortised cost is not significant in each of the year presented.

(iv) Fair value hierarchy

Quantitative disclosures of fair value measurement hierarchy for assets measured at fair value through profit and loss:

(Rs.in Lakhs)

Financial assets	Fair Value as at	Fair Value as at	Fair Value Hierarchy	Valuation Technique(s) & key inputs used
	31 March 2024	31 March 2023		
Investment in Mutual funds	456.48	354.90	Level 1	Quoted in an active

				market
Investments in equity instruments - Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)	680.12	637.99	Level 3	Net asset value method

All other financial assets and liabilities at amortised cost are in level 3 of fair value hierarchy and have been considered at carrying value.

Notes:

- a) There have been no transfers between level 1, level 2 and level 3 during the year ended 31 March 2024 and 31 March 2023.
- b) The carrying amounts of trade receivables, cash and bank balances, current borrowings, trade payables and other current financial liabilities are considered to be approximately equal to the fair value due to the short term maturities of these financial assets / liabilities.
- c) The Company's borrowings that have been contracted at floating rate of interest are reset at short intervals. Accordingly, the carrying value of such borrowings approximates fair value.

[611300] Notes - Regulatory deferral accounts

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 regulatory deferral accounts [TextBlock]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	-0.78	-0.6

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_2 01/04/2023 to 31/03/2024	NoncurrentInvestment_3 01/04/2023 to 31/03/2024	NoncurrentInvestment_4 01/04/2023 to 31/03/2024	NoncurrentInvestment_5 01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Other investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	UnQuoted
Non-current investments	9.5	5.25	680.12	9.5
Name of body corporate in whom investment has been made	Sanjay Chemicals Middle East DMCC	Zany Share Trading Private Limited	Sanjay Sourcing Private Limited	Sanjay Chemicals Middle East DMCC
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Wholly owned subsidiary	Associate company		Wholly owned subsidiary
Number of shares of non-current investment made in body corporate	[shares] 50	[shares] 52,500	[shares] 2,58,000	[shares] 50

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	NoncurrentInvestment_6 01/04/2022 to 31/03/2023	NoncurrentInvestment_7 01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Other investments
Nature of non-current investments	UnQuoted	UnQuoted
Non-current investments	5.25	637.99
Name of body corporate in whom investment has been made	Zany Share Trading Private Limited	Sanjay Sourcing Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate company	
Number of shares of non-current investment made in body corporate	[shares] 52,500	[shares] 2,58,000

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	694.87	652.74
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	CurrentInvestment_8 01/04/2023 to 31/03/2024	CurrentInvestment_9 01/04/2022 to 31/03/2023
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current portion of long-term investments	Current portion of long-term investments
Nature of current investments	Quoted	Quoted
Current investments	456.48	354.9

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	456.48	354.9
Market value of quoted current investments	321.05	296.06
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

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 non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,469.6	3,289.45
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-2,469.6	3,289.45
Net cash flows from (used in) investing activities, continuing operations	773.6	-1,753.4
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	773.6	-1,753.4
Net cash flows from (used in) financing activities, continuing operations	2,226.4	-486.03
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	2,226.4	-486.03

[400100] Notes - Equity 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 equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [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
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			Mr. Sanjay Parmar	Mr. Sanjay Parmar
Permanent account number of shareholder			AADPP7910K	AADPP7910K
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 8,65,273	[shares] 8,65,273
Percentage of shareholding in company			17.18%	17.18%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Mr. Dilip Parmar	Mr. Dilip Parmar	Mr. Manoj Parmar	Mr. Manoj Parmar
Permanent account number of shareholder	AACPP6972C	AACPP6972C	AADPP7905Q	AADPP7905Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 8,25,762	[shares] 8,25,762	[shares] 7,88,464	[shares] 7,88,464
Percentage of shareholding in company	16.39%	16.39%	15.65%	15.65%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [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
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Mr. Vijayraj Parmar	Mr. Vijayraj Parmar	Sanjay Sourcing Private Limited	Sanjay Sourcing Private Limited
CIN of shareholder			U52321MH2005PTC158479	U52321MH2005PTC158479
Permanent account number of shareholder	AACPP6971B	AACPP6971B		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 7,56,436	[shares] 7,56,436	[shares] 6,30,000	[shares] 6,30,000
Percentage of shareholding in company	15.02%	15.02%	12.51%	12.51%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Redeemable non cumulative preference shares	Redeemable non cumulative preference shares
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	Redeemable non cumulative preference shares	Redeemable non cumulative preference shares

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 1,00,27,407	[shares] 1,00,27,407		[shares] 1,00,00,000
Value of shares authorised	1,027.407	1,027.407		1,000
Number of shares issued	[shares] 50,37,363	[shares] 50,37,363		[shares] 50,37,363
Value of shares issued	503.7363	503.7363		503.7363
Number of shares subscribed and fully paid	[shares] 50,37,363	[shares] 50,37,363		[shares] 50,37,363
Value of shares subscribed and fully paid	503.7363	503.7363		503.7363
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 50,37,363	[shares] 50,37,363		[shares] 50,37,363
Total value of shares subscribed	503.7363	503.7363		503.7363
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 50,37,363	[shares] 50,37,363		[shares] 50,37,363
Value of shares called	503.7363	503.7363		503.7363
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	503.7363	503.7363		503.7363
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 50,37,363	[shares] 50,37,363	[shares] 50,37,363	[shares] 50,37,363
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	503.7363	503.7363	503.7363	503.7363
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 in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[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 reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[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
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	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
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	Textual information (33) [See below]	Textual information (34) [See below]	Textual information (35) [See below]
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Type of share			Equity Shares

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity Shares		Redeemable non cumulative preference shares	Redeemable non cumulative preference shares
Number of shares authorised	[shares] 1,00,00,000		[shares] 27,407	[shares] 27,407
Value of shares authorised	1,000		27.407	27.407
Number of shares issued	[shares] 50,37,363		[shares] 0	[shares] 0
Value of shares issued	503.7363		0	0
Number of shares subscribed and fully paid	[shares] 50,37,363		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	503.7363		0	0
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 50,37,363		[shares] 0	[shares] 0
Total value of shares subscribed	503.7363		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 50,37,363		[shares] 0	[shares] 0
Value of shares called	503.7363		0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	503.7363		0	0
Par value per share	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0

Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 50,37,363	[shares] 50,37,363	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	503.7363	503.7363	0	0
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 in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0

Shares in company held by associates of its ultimate holding company	[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 reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[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
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	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
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	Textual information (36) [See below]		
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Type of share	Equity Shares	Redeemable non cumulative preference shares	Redeemable non cumulative preference shares

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2022
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	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 equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (33)

Terms and conditions of shares pending allotment

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (34)

Terms and conditions of shares pending allotment

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (35)

Terms and conditions of shares pending allotment

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (36)

Terms and conditions of shares pending allotment

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,542.44	2,637.77	164.25	227.95
Nature of security [Abstract]				
Nature of security	Term Loan from bank, Vehicle loans	Term Loan from bank, Vehicle loans		
Terms of repayment of term loans and other loans	Textual information (37) [See below]	Textual information (38) [See below]		

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Redeemable preference shares [Member]		Loans and advances from related parties [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 [Line items]				
Borrowings	14.5	17.41	149.75	210.54

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Other loans and advances [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 [Line items]				
Borrowings	149.75	210.54	2,542.44	2,637.77
Nature of security [Abstract]				
Nature of security			Term Loan from bank, Vehicle loans	Term Loan from bank, Vehicle loans
Terms of repayment of term loans and other loans			Textual information (39) [See below]	Textual information (40) [See below]

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [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 [Line items]				
Borrowings	16.32	36.67	16.32	36.67
Nature of security [Abstract]				
Nature of security	Vehicle loans	Vehicle loans	Vehicle loans	Vehicle loans
Terms of repayment of term loans and other loans	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]		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 [Line items]				
Borrowings	2,526.12	2,601.1	15,448.72	18,899.37
Nature of security [Abstract]				
Nature of security	Term Loan from bank	Term Loan from bank	Term Loan from bank, Working capital loans from banks, Vehicle loans	Term Loan from bank = 110, Suppliers credit from banks = 12109.92 & Credit facilities from financial institutions = 1491.83, Working capital loans from banks, Vehicle loans
Terms of repayment of term loans and other loans	Textual information (41) [See below]	Textual information (42) [See below]	Textual information (43) [See below]	Textual information (44) [See below]

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Redeemable preference shares [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 [Line items]				
Borrowings	10,255.69	1,076.66	(A) 2.9	10

Footnotes

(A) Adjustment: (0.01)

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Other loans and advances [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 [Line items]				
Borrowings	3,997.93	5,117.01	11,450.79	13,782.36
Nature of security [Abstract]				
Nature of security	Working capital loans from banks	Working capital loans from banks	Term Loan from bank, Vehicle loans	Term Loan from bank = 110, Suppliers credit from banks = 12109.92 & Credit facilities from financial institutions = 1491.83, Vehicle loans
Terms of repayment of term loans and other loans	Textual information (45) [See below]	Textual information (46) [See below]	Textual information (47) [See below]	Textual information (48) [See below]

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances [Member]		Loans taken for property, plant and equipment [Member]	
Classification of borrowings [Axis]				
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 [Line items]				
Borrowings	10,252.79	1,066.66	20.53	70.61
Nature of security [Abstract]				
Nature of security			Vehicle loans	Vehicle loans
Terms of repayment of term loans and other loans			Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Classification of borrowings [Table]

..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans taken for vehicles [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]				
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 [Line items]				
Borrowings	20.53	70.61	11,430.26	13,711.75
Nature of security [Abstract]				
Nature of security	Vehicle loans	Vehicle loans	Term Loan from bank	Term Loan from bank = 110, Suppliers credit from banks = 12109.92 & Credit facilities from financial institutions = 1491.83
Terms of repayment of term loans and other loans	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26	Textual information (49) [See below]	Textual information (50) [See below]

Classification of borrowings [Table]

..(10)

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

Classification based on current non-current [Axis]	Current [Member]	
	Other loans and advances, others [Member]	
Classification of borrowings [Axis]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	10,252.79	1,066.66

Textual information (37)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (38)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly installments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (39)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (40)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly installments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (41)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC).

Textual information (42)

Terms of repayment of term loans and other loans

Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly installments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC).

Textual information (43)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 10,334.90 Lakhs (31 March 2023: 12,109.92 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above, loan of 992.03 Lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Working capital facilities from banks of 3,997.93 Lakhs (31 March 2023: 5,117.01 Lakhs) are secured by first pari passu charge on inventories, book debts, deposits, property, plant and equipment and other movables, both present and future. The said facilities are further collaterally secured by equitable mortgage of the properties of directors and their relatives at Mumbai, Thane and Hyderabad and are also personally guaranteed by directors and their relatives., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (44)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 31 March 2023: 12,109.92 Lakhs (31 March 2022: 19,879.87 Lakhs, 1 April 2021: 28,933.68 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above loan of 1,317.36 lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Working capital facilities from banks of 31 March 2023: 5,117.01 Lakhs, (31 March 2022: 1,113.06 Lakhs, 1 April 2021: 116.83 Lakhs) are secured by first pari passu charge on inventories, book debts, deposits, property, plant and equipment and other movables, both present and future. The said facilities are further collaterally secured by equitable mortgage of the properties of directors and their relatives at Mumbai, Thane and Hyderabad and are also personally guaranteed by directors and their relatives., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (45)

Terms of repayment of term loans and other loans

Working capital facilities from banks of 3,997.93 Lakhs (31 March 2023: 5,117.01 Lakhs) are secured by first pari passu charge on inventories, book debts, deposits, property, plant and equipment and other movables, both present and future. The said facilities are further collaterally secured by equitable mortgage of the properties of directors and their relatives at Mumbai, Thane and Hyderabad and are also personally guaranteed by directors and their relatives.

Textual information (46)

Terms of repayment of term loans and other loans

Working capital facilities from banks of 31 March 2023: 5,117.01 Lakhs, (31 March 2022: 1,113.06 Lakhs, 1 April 2021: 116.83 Lakhs) are secured by first pari passu charge on inventories, book debts, deposits, property, plant and equipment and other movables, both present and future. The said facilities are further collaterally secured by equitable mortgage of the properties of directors and their relatives at Mumbai, Thane and Hyderabad and are also personally guaranteed by directors and their relatives.

Textual information (47)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 10,334.90 Lakhs (31 March 2023: 12,109.92 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above, loan of 992.03 Lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (48)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 31 March 2023: 12,109.92 Lakhs (31 March 2022: 19,879.87 Lakhs, 1 April 2021: 28,933.68 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above loan of 1,317.36 lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC)., Vehicle loans are secured against hypothecation of vehicles and carries interest @ 7.72 percent p.a. and are repayable by financial year 2025-26

Textual information (49)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 10,334.90 Lakhs (31 March 2023: 12,109.92 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above, loan of 992.03 Lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,629.45 Lakhs (31 March 2023: 2,711.10 Lakhs) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 percent p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC).

Textual information (50)

Terms of repayment of term loans and other loans

Suppliers credit from banks of 31 March 2023: 12,109.92 Lakhs (31 March 2022: 19,879.87 Lakhs, 1 April 2021: 28,933.68 Lakhs) are secured against fixed deposits. Credit facilities from financial Institutions are against lien on mutual fund units / fixed deposits of the Company. Out of the above loan of 1,317.36 lakhs is also guaranteed by all the directors of the Company. Term Loan from Bank of 2,711.10 Lakhs (Nil) is secured against mortgage of office premise situated at Lower Parel. The Loan carries floating interest of 8.5 % p.a. and is repayable in 178 equated monthly instalments by February 2038. The Charge for the above mortgage is yet to be registered with the Registrar of Companies (ROC).

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	-131.16	-129.2		-131.16
Net deferred tax liability (assets)	-131.16	-129.2	-46.25	-131.16
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1.17	-82.35		-1.17
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-1.17	-82.35		-1.17
Aggregated income tax relating to components of other comprehensive income	-0.79	-0.6		-0.79
Total increase (decrease) in deferred tax liability (assets)	-1.96	-82.95		-1.96
Deferred tax liability (assets) at end of period	-131.16	-129.2	-46.25	-131.16
Description of other temporary differences	Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances	Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances		Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	-129.2		-131.16	-129.2
Net deferred tax liability (assets)	-129.2	-46.25	-131.16	-129.2
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-82.35		-1.17	-82.35
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-82.35		-1.17	-82.35
Aggregated income tax relating to components of other comprehensive income	-0.6		(A) -0.79	-0.6
Total increase (decrease) in deferred tax liability (assets)	-82.95		-1.96	-82.95
Deferred tax liability (assets) at end of period	-129.2	-46.25	-131.16	-129.2
Description of other temporary differences	Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances		Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances	Depreciation on property, plant and equipment, Employee benefits, Fiscal disallowances

Footnotes

(A) Adjustment: 0.01

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	-46.25
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	-46.25

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 income tax [TextBlock]	Textual information (51) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	514.45	1,003
Adjustments for current tax of prior periods	0	-2.05
Total current tax expense (income) and adjustments for current tax of prior periods	514.45	1,000.95
Other components of deferred tax expense (income)	1.17	82.35
Total tax expense (income)	515.62	1,083.3
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	515.62	1,083.3
Total tax expense (income)	515.62	1,083.3

Textual information (51)

Disclosure of income tax [Text Block]

Income tax

a) The major components of income tax are as under:

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Income tax related to items recognised directly in standalone statement of profit and loss.		
Current tax - current year	514.45	1003.00
- earlier years	0.00	-2.05
Deferred tax charge / (credit)	1.17	82.35
Total tax expense	515.62	1083.30

b) Deferred tax related to items recognized in other comprehensive income (OCI) during the year

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Deferred tax on remeasurement gains/(losses) on defined benefit plan	0.78	0.60
Deferred tax charged to OCI	0.78	0.60

c) The applicable tax rate is the standard effective corporate income tax rate in India. The tax rate is 25.17% (25.17%) for the year ended 31 March 2024.

d) The Company does not have any temporary differences in respect of unutilized tax losses.

e) A reconciliation of income tax expense applicable to profit before income tax at statutory rate to the income tax expense at Company's effective income tax rate for the year ended 31 March 2024 and 31 March 2023 is as follows:

(Rs. in Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
Accounting profit before tax	1889.15	4209.93
Income tax @ 25.168%	475.46	1059.56

Tax effect on non-deductible expenses	81.45	26.44
Tax of earlier years	0.00	-2.05
Other temporary differences	-1.96	-0.65
Deferred tax assets/liabilities created earlier now reversed	-39.33	0.00
Income tax expense charged to the s tandalone statement of profit and loss	515.62	1083.30

f) Deferred tax relates to the following:

(Rs. in Lakhs)

Particulars	Balance-Sheet	Balance-Sheet	Recognized in the statement of profit and loss	Recognized in the statement of profit and loss	Recognized in OCI	Recognized in OCI
	31 March 2024	31 March 2023	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Depreciation on property, plant and equipment	-155.81	-116.44	-39.37	-81.63	0.00	0.00
Employee benefits	57.73	49.84	8.68	7.89	-0.78	-0.60
Fiscal disallowances	-33.08	-62.59	29.52	-8.60	0.00	0.00
Deferred tax assets/ (liabilities) (net)	-131.16	-129.20	-1.17	-82.35	-0.78	-0.60

g)

(Rs. in Lakhs)

Reconciliation of Deferred tax assets / (liabilities)	31 March 2024	31 March 2023
Opening balance	-129.20	-46.25
Less: Deferred tax charge/(credit) recognised in		
- Statement of profit and loss	1.17	82.35
- Recognised in other comprehensive income	0.78	0.60
Total	-131.16	-129.20

[611000] Notes - Exploration for and evaluation of mineral resources

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 exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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 for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_38	OtherCurrentLiabilitiesOther_39	OtherCurrentLiabilitiesOther_40	OtherCurrentLiabilitiesOther_41
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	99.68	1,560.76	125.06	0.0137
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Lease liabilities	Contract liabilities	Statutory dues	Adjustment
Other current liabilities, others	99.68	1,560.76	125.06	0.0137

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOther_42	OtherCurrentLiabilitiesOther_43	OtherCurrentLiabilitiesOther_44	OtherCurrentLiabilitiesOther_45
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	88.9	1,053.12	155.9337	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Lease liabilities	Contract liabilities	Statutory dues	Adjustment
Other current liabilities, others	88.9	1,053.12	155.9337	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [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 [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	229.37	198.02	170.4	141.92
Provision leave encashment	0	0	0	0
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	229.37	198.02	170.4	141.92
Provision for corporate tax [Abstract]				
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	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	229.37	198.02	170.4	141.92

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	58.97	56.1
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	58.97	56.1
Provision for corporate tax [Abstract]		
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	58.97	56.1

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans to related parties [Member]		Loans given subsidiaries [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	229.77	205.76	229.77	205.76
Allowance for bad and doubtful loans	0	0	0	0
Total loans	229.77	205.76	229.77	205.76
Details of loans to related parties	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	229.77	205.76	229.77	205.76
Total loans due by directors, other officers or others	229.77	205.76	229.77	205.76
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	OtherNonCurrentFinancialAssetsOther_14	OtherNonCurrentFinancialAssetsOther_15	OtherNonCurrentFinancialAssetsOther_16	Other
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	552.17	569.34		0.78
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Deposits with banks having maturity over 12 months	Security deposits - related party	Security deposits - others	Deposits months
Other non-current financial assets, others	552.17	569.34		0.78

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	OtherNonCurrentFinancialAssetsOther_18	OtherNonCurrentFinancialAssetsOther_19
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	508.16	0.78
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security deposits - related party	Security deposits - others
Other non-current financial assets, others	508.16	0.78

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOther_32	OtherCurrentFinancialLiabilitiesOther_33	OtherCurrentFinancialLiabilitiesOther_34	Other
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,063.7	14.4	162.31	
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Creditors for expenses	Foreign exchange forward contracts	Other payables	Creditor
Other current financial liabilities, others	1,063.7	14.4	162.31	

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOther_36	OtherCurrentFinancialLiabilitiesOther_37
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	17.1	256.76
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Foreign exchange forward contracts	Other payables
Other current financial liabilities, others	17.1	256.76

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_20	OtherNoncurrentAssetsOther_21	OtherNoncurrentAssetsOther_22	OtherNoncurrentAssetsOther_23
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	179.98	63.52	123.69	88.75
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balances with government authorities - Direct tax	Balances with Government authorities - Indirect tax	Balances with government authorities - Direct tax	Balances with Government authorities - Indirect tax
Other non-current assets, others	179.98	63.52	123.69	88.75

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	16,254.09	26,882.75	16,254.09	26,882.75
Goods in transit	8,243.51	10,380.35	8,243.51	10,380.35
Mode of valuation	net realisable value	net realisable value	net realisable value	net realisable value

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	_OtherCurrentAssetsOther_24	_OtherCurrentAssetsOther_25	_OtherCurrentAssetsOther_26	_OtherCurrentAssetsOther_27
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,796.98	-111.05	0	3,126.48
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with Government authorities - Indirect tax	Provision for doubtful balances	Adjustment	Balances with Government authorities - Indirect tax
Other current assets, others	1,796.98	-111.05	0	3,126.48

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	_OtherCurrentAssetsOther_28	_OtherCurrentAssetsOther_29
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	0	0.15
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Provision for doubtful balances	Adjustment
Other current assets, others	0	0.15

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
Classification of advances [Axis]	Capital advances [Member]	Other Advances [Member]	Prepaid expenses [Member]	Advances given employees [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2024	31/03/2023	31/03/2023	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	353.5	0.99	0.99	110.55
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	353.5	0.99	0.99	110.55
Total advance due by directors other officers or others	353.5	0.99	0.99	110.55
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]	Other Advances [Member]		Prepaid expenses [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	120.72	2,217.76	1,634.03	158.17
Nature of other advance		Advances recoverable in cash or kind = 2042.87 & Import licenses in hand = 16.72	Advances recoverable in cash or kind = 1583.37 & Import licenses in hand = 12.04	
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	120.72	2,217.76	1,634.03	158.17
Total advance due by directors other officers or others	120.72	2,217.76	1,634.03	158.17
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of advances [Axis]	Prepaid expenses [Member]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	
	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]			
Disclosure of notes on advances [Abstract]			
Disclosure of advances [Abstract]			
Disclosure of advances [Line items]			
Advances	38.63	2,059.59	1,595.4
Nature of other advance		Advances recoverable in cash or kind = 2042.87 & Import licenses in hand = 16.72	Advances recoverable in cash or kind = 1583.37 & Import licenses in hand = 12.04
Details of advance due by directors other officers or others [Abstract]			
Advance due by directors	0	0	0
Advance due by other officers	0	0	0
Advance due by others	38.63	2,059.59	1,595.4
Total advance due by directors other officers or others	38.63	2,059.59	1,595.4
Details of advance due by firms or companies in which any director is partner or director [Abstract]			
Advance due by firms in which any director is partner	0	0	
Advance due by private companies in which any director is director	0	0	
Advance due by private companies in which any director is member	0	0	
Total advance due by firms or companies in which any director is partner or director	0	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	57,506.67	50,644.63
Allowance for bad and doubtful debts	471.14	422.33
Total trade receivables	57,035.53	50,222.3
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	57,035.53	50,222.3
Total trade receivables due by directors, other officers or others	57,035.53	50,222.3
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

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	OtherNoncurrentLiabilitiesOther_30 01/04/2023 to 31/03/2024	OtherNoncurrentLiabilitiesOther_31 01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	237.09	336.77
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Lease liabilities	Lease liabilities
Other non-current liabilities others	237.09	336.77

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Total other non-current financial assets	1,122.29	909.77	
Advances, non-current	353.5	0.99	
Total other non-current assets	597	213.43	
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other balances with banks	2,409.76	1,847.59	
Total balance with banks	2,409.76	1,847.59	
Cash on hand	64.27	96.04	
Total cash and cash equivalents	2,474.03	1,943.63	893.61
Bank balance other than cash and cash equivalents	10,608.15	11,289.83	
Total cash and bank balances	13,082.18	13,233.46	893.61
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 12 months maturity	0	0	
Security deposits	1,154.32	1,165.28	
Total other current financial assets	1,154.32	1,165.28	
Advances, current	2,328.31	1,754.75	
Total other current assets	4,014.24	4,881.38	
Total other non-current financial liabilities	0	0	
Total other non-current liabilities	237.09	336.77	
Interest accrued on borrowings	0	0	
Interest accrued on public deposits	0	0	
Interest accrued others	0	0	
Unpaid dividends	0	0	
Retention money payable	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Debentures claimed but not paid	0	0	
Public deposit payable, current	0	0	
Total other current financial liabilities	1,240.41	1,809.94	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	
Total other current liabilities	1,785.5137	1,297.9537	

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (52) [See below]	
Description of estimates and critical accounting estimates explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	0	0
Guarantees	14.08	20.05
Other money for which company is contingently liable	(A) 3,790.96	(B) 6,674.46
Total contingent liabilities	3,805.04	6,694.51
Classification of commitments [Abstract]		
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	2,267.1	767.1
Total commitments	2,267.1	767.1
Nature of other commitments	Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances) is Rs. 2,267.10 Lakhs	Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances) is 31 March 2023: Rs. 767.10 Lakhs
Total contingent liabilities and commitments	6,072.14	7,461.61
Details regarding dividends [Abstract]		
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
Details of deposits [Abstract]		
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
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	32,238.09	30,962.22
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		

Investment in subsidiary companies	14.75	14.75
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	2,166.75	4,292.77
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0

Footnotes

(A) Unexpired letters of credit (net of liability provided): 3409.64 Bonds for custom duty: 55.12 Disputed direct taxes: 36.70 Disputed indirect taxes: 289.49

(B) Unexpired letters of credit (net of liability provided): 5001.67 Bonds for custom duty: 55.12 Disputed direct taxes: 36.70 Disputed indirect taxes: 1580.97

Textual information (52)

Disclosure of additional balance sheet notes explanatory [Text Block]

Disclosure as per Ind-AS 116 (Leases)

Right-of-use Asset (ROU)

a) ROU assets comprises of leasedassets of buildings that do not meet the definition of investment property.

(Rs. inLakhs)

Particulars	31 March 2024	31 March 2023
Opening balance	684.08	0.00
Additions during the year	0.00	855.09
Amortisation during the year	171.01	171.01
Disposal during the year (net)	0.00	0.00
Closing Balance	513.07	684.08

The aggregate amortisation expense onright-of-use asset is included under depreciation and amortisation expense inthe standalone statement of profit and loss.

b) The following is the break-up ofcurrent and non-current lease liabilities

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
Current lease liabilities	99.68	88.90
Non-current lease liabilities	237.09	336.77
Total	336.77	425.67

c) The following is the movement inlease liabilities

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
Opening Balance	425.67	0.00
Additions	0.00	504.96
Interest on lease liability	43.10	52.71

Payment of lease liabilities	132.00	132.00
Disposal / Derecognition of Lease Liability	0.00	0.00
Closing Balance	336.77	425.67

d) Lease liabilities Maturity Analysis

(Rs. in Lakhs)

Particulars	31 March 2024	31 March 2023
Maturity analysis - contractual undiscounted cash flows		
Less than one year	132.00	132.00
One to five years	264.00	396.00
More than five years	0.00	0.00
Total undiscounted lease liabilities	396.00	528.00

e) Lease rentals of 86.70 Lakhs (31 March 2023: 77.76 Lakhs) pertaining to short term leases and low value asset has been charged to standalone statement of profit and loss.

f) The Company has applied the following practical expedients available in its transition to Ind AS 116:

i) Applied the exemption not to recognise Right of use assets and liabilities for leases with less than twelve months of lease term and low value leases on the date of initial application.

ii) Excluded initial direct cost from the measurement of the ROU assets at the date of initial application.

Contingent liabilities (to the extent not provided for)

(Rs. in Lakhs)

	Particulars	31 March 2024	31 March 2023
a)	Unexpired letters of credit (net of liability provided)	3409.64	5001.67
b)	Bank guarantees	14.08	20.05
c)	Bonds for custom duty	55.12	55.12
d)	Disputed direct taxes	36.70	36.70
e)	Disputed indirect taxes	289.49	1580.97

Disputed indirect taxes: Out of the above, Rs 63.52 Lakhs (31 March 2023: Rs 88.75 Lakhs) has been paid under protest which is included in note 11 of the standalone financial statements.

Capital and other commitments

Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances) is Rs 2,267.10 Lakhs (31 March 2023: Rs. 767.10 Lakhs).

Segment information

a) The company is mainly engaged in the business of trading in Chemicals and Solvents which is the only reportable business segment in the context of Ind AS 108 operating segments.

b) Information on Geographical segment is as under:

(Rs. in Lakhs)

Particulars	2024	2024	2024	2023	2023	2023
	India	Outside	Total	India	Outside	Total
Sales	267838.98	6108.44	273947.42	262244.79	2892.94	265137.73
Carrying amount of Segment Assets	101591.46	229.77	101821.23	105843.49	317.75	106161.24
Capital expenditure	542.34	0.00	542.34	4177.00	0.00	4177.00

Note: The Segment revenue in geographical segments considered for disclosure is as follows:

- Revenue within India includes sales to customers located in India and earnings in India.
- Revenue outside India includes sales to customers located outside India and earnings outside India.
- Capital expenditure also includes expenditure incurred on capital work in progress and capital advances.

Micro, Small and Medium Enterprises

Disclosure required under the Micro, Small and Medium Enterprises Development Act, 2006 (The Act) are given as follows:

(Rs. in Lakhs)

Sr. No.	Particulars	31 March 2024	31 March 2023
i.	Principal amount remaining unpaid to any supplier as at the year end	666.91	912.98
ii.	Interest due thereon	0.00	0.00
iii.	Amount of interest paid by the enterprise in terms of section 16 of the MSME Act, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year	0.00	0.00

iv.	Amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMEDA	0.00	0.00
v.	Amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMEDA	0.00	0.00

Amount of interest paid by the enterprise in terms of section 16 of the MSMEDA, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year: The Company has complied the relevant information from its suppliers about their coverage under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). As the Company has not received any intimation from its suppliers for claim of interest for delayed payments, hence no interest has been provided for in the books of accounts.

Information required under Section 186(4) of the Companies Act, 2013

Loan given to wholly owned subsidiary

(Rs.in Lakhs)

Name of the Party	2023	Given	Repaid	Realignment	2024
Sanjay Chemicals Middle East DMCC	205.76	20.89	0.00	3.12	229.77

i) The loan have been given general business purpose of the entity and carries interest @ 10.00% p.a. The above figures includes interest accrued.

ii) Loans and advances to employees have not been considered in the above disclosure requirements Represents interest accrued during the year converted into loan

iii) Loans or advances in the nature of loans that are repayable on demand and the details thereof

are as under:

(Rs.in Lakhs)

Name of the Party	Relationship	Balance outstanding
Aggregate amount of Loans/Advances granted that are repayable on demand	wholly-owned subsidiary	229.77
Percentage of Loans/Advances granted to the total Loans		100%

Investments made

There are no investments other than disclosed in Note 7 and Note 13.

Securities given

There are no guarantees given or securities provided by the Company.

Dividends paid and proposed

No Dividend on equity shares is paid or proposed by the Board of Directors for the year ended 31 March 2024 and 31 March 2023.

Corporate Social Responsibility (CSR)

As per Section 135 of the Companies Act, 2013, a CSR Committee has been formed by the Company. The Company is required to spend Rs. 100.54 Lakhs (31 March 2023: Rs. 68.39 Lakhs) for the year against which Rs. 232.53 Lakhs (31 March 2023: Rs. 72.22 Lakhs) has been spent during the year on activities specified in Schedule VII of the Companies Act, 2013.

(Rs.in Lakhs)

The following have been disclosed with regard to CSR activities:-	31 March 2024	31 March 2023
Amount required to be spent by the company during the year	100.54	68.39
Amount of expenditure incurred	232.53	72.22
Shortfall / (excess) at the end of the year	-131.99	-3.83
Total of previous years shortfall	0	0
Reason for shortfall	NA	NA
Nature of CSR activities	Animal Welfare, Promoting Education, Wellness and Water, Eradicating Hunger	Animal Welfare, Promoting Education, Wellness and Water, Eradicating Hunger
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	NA	NA
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately	NA	NA

Disclosures as required by Ind AS 115

Reconciliation of Revenue recognised in the standalone statement of profit and loss with the contracted price:

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
Revenue which should have been recognised as per contracted price	277329.86	268455.73
Less: Sales Return	-3180.15	-3100.55
Rate difference	-202.29	-217.45
Total	273947.42	265137.73

Revenue Disaggregation by Geography is as follows:

(Rs.in Lakhs)

Revenue by offerings:	31 March 2024	31 March 2023
Sale of products in India	267838.98	262244.79
Sale of products outside India	6108.44	2892.94
Total	273947.42	265137.73

Timing of Revenue Recognition:

(Rs.in Lakhs)

Revenue by offerings:	31 March 2024	31 March 2023
Revenue recognised at a point in time	273947.42	265137.73
Revenue recognised over period of time	0.00	0.00
Total	273947.42	265137.73

Revenue recognised at a point in time: Includes commission and service charges and export incentives.

Reconciliation of contract liabilities as at the beginning and at the end of the year.

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
Opening balance of contract liabilities	1053.12	123.27
Add: Contract liabilities recognized during the year	1560.76	1053.12
Less: Revenue recognized out of contract liabilities	1053.12	123.27

Closing balance of contract liabilities as at 31 March	1560.76	1053.12
--	---------	---------

Management expect that the transaction price allocated to the unsatisfied contracts as of 31 March 2024 will be recognised as revenue till the year ended 31 March 2025.

Ratio Disclosure

	Particulars	31 March 2024	31 March 2023	Variance	Numerator	Denominator
a	Current ratio (in times)	1.391	1.352	0.029	Current assets	Current liabilities
b	Debt equity ratio (in times)	0.881	0.737	0.194	Total debt	Total equity
c	Debt service coverage ratio (in times)	0.197	0.240	-0.179	Net operating income	Total debt
d	Return on equity ratio (in %)	0.043	0.106	-0.591	Net profit after tax	Average Equity
e	Inventory turnover ratio (in times)	12.190	12.785	-0.047	Cost of goods sold	Average inventory
f	Trade receivable turnover ratio	5.108	4.595	0.112	Revenue from operations	Average debtors
g	Trade payable turnover ratio (in times)	5.861	5.305	0.105	Total purchase	Average creditors
h	Net working capital turnover ratio (in times)	10.573	10.508	0.006	Revenue from operations	Working capital
i	Net profit ratio (in %)	0.005	0.012	-0.575	Net income	Revenue from operations

j	Return on capital employed (in %)	0.171	0.181	-0.057	Earning before interest and taxes	Capital employed
---	-----------------------------------	-------	-------	--------	-----------------------------------	------------------

Reasons for variance more than 25%

i) Decrease in return on equity ratios due to decrease in net profit during the year.

ii) Decrease in net profit ratio is due to decrease in margins during the year.

Collateral / Security Pledged

The carrying amount of assets pledged as security for current and non-current borrowings of the company and subsidiary companies are as under;

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
Property, plant and equipment	6092.83	6500.78
Inventories	16254.09	26882.75
Other financial and non-financial assets	73080.57	66091.47
Total assets pledged	95427.49	99475.00

Reconciliation between opening and closing balances in the balance sheet for liabilities arising from financing activities as required by Ind AS 7 Statement of Cash Flows is as under:

(Rs.in Lakhs)

Particulars	As at 31 March 2023	Cash Inflows	Cash outflows	Non-Cash Changes	Non-Cash Changes	As at 31 March 2024
				Interest Accrued	Ind AS Adjustments	
Borrowings	22841.75	6827.59	-1275.31	17.07	0.00	28411.10
Lease liabilities	425.67	0.00	-132.00	43.10	0.00	336.77

(Rs. in Lakhs)

Particulars	As at 31 March 2022	Cash Inflows	Cash outflows	Non-Cash Changes	Non-Cash Changes	As at 31 March 2023
				Interest	Ind AS	

				Accrued	Adjustments	
Borrowings	22108.15	4549.64	-3833.64	17.61	0.00	22841.75
Lease liabilities	0.00	0.00	-132.00	52.71	504.96	425.67

Leaseliabilities: for disclosures regarding Ind AS 116 Leases refer note 35

Additional disclosures required by Schedule III

To the best of information of management of the Company, the disclosure requirement to be given pursuant to Gazette notification for amendment in Schedule III to Companies Act, 2013 dated 24 March 2021 effective from 1 April 2021 pertaining to following matters are either disclosed or not applicable to the company.

- i) Disclosure on Revaluation of Property, Plant and Equipment and Intangible assets from Registered Valuer is not applicable to the Company.
- ii) No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder
- iii) The Company has not been declared willful defaulter by any bank or financial institution or other lender during the year.
- iv) Relationship with Struck off Company

There are no transactions during the year / balance outstanding as at 31 March 2024 with struck off companies.

- v) As per clause 87 of the Section 2 and Section 186(1) of the Companies Act, 2013 and rules made thereunder, the Company is in compliance with number of layers as permitted under the said provisions.
- vi) The Company has not traded or invested in Crypto or virtual currency during the financial year 2023-24.

vii) There are no transactions recorded in the books of accounts reflecting surrender/disclosure of income in the assessment under Income Tax Act 1961.

viii) The Company has not carried out any scheme which is approved by the regulatory authorities during the year.

ix) There are no charges or satisfaction of charges yet to be registered with ROC beyond the statutory period except as disclosed in note 21.

x) Utilization of borrowed funds and share premium

(a) No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity (Intermediaries), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) 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 parties (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Balances of debtors, creditors, advances and balance with government authorities - indirect taxes are subject to confirmation / reconciliation, if any. The management does not expect any material difference affecting the standalone financial statements on such reconciliation / adjustments except otherwise stated.

During the year 2017-18, inventories amounting to 92.08 Lakhs were destroyed due to fire. The Company had filed a claim for loss of stock due to fire against which claim admitted by the insurance company was 87.87 Lakhs. The Company had received 43.04 Lakhs and the balance amount of claim of 24.68 Lakhs was receivable as at 31 March 2023. During the year, the Company has received 12.39 Lakhs and the balance amount of 12.29 Lakhs has been written off in the standalone statement of profit and loss.

Previous year figures have been regrouped / rearranged wherever necessary to correspond with the current years classifications / disclosures.

[611800] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (53) [See below]

Textual information (53)

Disclosure of revenue [Text Block]

Revenue recognition

A. Revenue from contract with customers

Revenue from contract with customers is recognised when control of the goods or services is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. When the Company acts in the capacity of an agent rather than as the principal in a transaction, the revenue recognised is the net amount of commission earned by the Company.

Revenue from sale of Chemicals and Solvents is recognised at the point in time when the goods are delivered to the customers, wherever applicable, while the Company retains neither managerial involvement nor the effective control.

ii) Revenue from sale of value based / quantity based custom duty benefit licenses is recognised (net of taxes) at a point in time when the ownership of such licenses and related benefit is transferred to buyer as per the agreed terms and conditions.

iii) Interest income from financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

iv) Dividend income is recognised when the Company's right to receive dividend is established.

v) Commission income on consignment sales is recorded as per the terms of contract.

B. Contract balances

Contract assets

Contract assets relate primarily to the Company's rights to consideration for work completed but not billed at each reporting date. Contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Company issues an invoice to a customer.

Contract Liabilities

Contract liabilities primarily relate to consideration received in advance from customers, for which the performance obligation is yet to be satisfied.

[612400] Notes - Service concession arrangements

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 service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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 construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	DomesticDefinedBenefitPlansMember DefinedBenefitPlansCategory_92	_DomesticDefinedBenefitPlansMember_ DefinedBenefitPlansCategory_9
Defined benefit plans categories [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	
Actuarial assumption of discount rates	7.00%	7.24
Actuarial assumption of expected rates of salary increases	10.00%	10.00

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	_DomesticDefinedBenefitPlansMember_PresentValueOfDefinedBenefitObligationMember_DefinedBenefitPlansCategory_12		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	-19	-17.78	
Interest expense (income), net defined benefit liability (assets)	-15.46	-13.52	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	(A) -3.11	(B) -2.39	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-3.11	-2.39	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Total contributions to plan, net defined benefit liability (assets)	0	0	

Total increase (decrease) in net defined benefit liability (assets)	-31.35	-28.91	
Net defined benefit liability (assets) at end of period	-229.37	-198.02	-169.11

(A) Remeasurement during the period due to experience adjustments - Changes in financial assumptions: 2.93 - Changes in experience charges: (6.04)

(B) Remeasurement during the period due to experience adjustments - Changes in financial assumptions = 0.59 - Changes in experience charges = (2.98)

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 [TextBlock]	Textual information (54) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (54)

Disclosure of employee benefits [Text Block]

Employee Benefits

The Disclosures as per Ind AS19 - Employee Benefits is as follows:

a) Defined Contribution Plans

Contribution to provident and other funds is recognized as an expense in Note 30 Employee benefits expense of the Statement of profit and loss.

b) Defined Benefit Plans

The present value of gratuity obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation for leave benefits (nonfunded) is also recognised using the projected unit credit method

(Rs. in Lakhs)

I.	Expenses recognised during the year	31 March 2024	31 March 2023
		Gratuity (Non-Funded)	Gratuity (Non-Funded)
1	Current Service Cost	18.998	17.783
2	Interest Cost	15.463	13.515
	Total Expenses	34.461	31.298

(Rs. in Lakhs)

II.	Amount recognized in other comprehensive income (OCI)	31 March 2024	31 March 2023
1	Opening amount recognized in OCI	-28.20	-25.81
2	Remeasurement during the period due to experience adjustments		
	- Changes in financial assumptions	2.93	0.59
	- Changes in experience charges	-6.04	-2.98
3	Closing amount recognized in OCI	-31.31	-28.20

(Rs. in Lakhs)

III.	Net Asset / (Liability) recognised in the Balance Sheet as at	31 March 2024	31 March 2023

1	Present value of defined benefit obligation (DBO)	229.36	198.02
2	Net Asset / (Liability)	-229.36	-198.02

(Rs. in Lakhs)

IV.	Reconciliation of Net Asset / (Liability) recognised in the Balance Sheet as at	31 March 2024	31 March 2023
1	Net Asset / (Liability) at the beginning of year	-198.02	-169.11
2	Expense as per I above	-34.46	-31.30
3	Other comprehensive income as per II above	3.11	2.39
4	Benefits paid	0.00	0.00
	Net Asset / (Liability) at the end of the year	-229.36	-198.02

(Rsin Lakhs)

V.	The following payments are expected to defined benefit plan in future years :	31 March 2024	31 March 2023
1	Expected benefits for year 1	58.97	56.10
2	Expected benefits for year 2 to year 5	82.60	71.67
3	Expected benefits beyond year 5	253.72	222.69

(Rs. in Lakhs)

VI.	Actuarial Assumptions	31 March 2024	31 March 2023
1	Discount rate	0.07	0.07
2	Expected rate of salary increase	0.10	0.10
3	Mortality	IAL2012-14ULT	IAL2012-14ULT
4	Attrition rate	0.10	0.10

VII. Sensitivity Analysis

The key actuarial assumptions to which the benefit obligation results are particularly sensitive to are discount rate and future salary escalation rate. The following table summarizes the impact in percentage terms on the reported defined benefit obligation at the end of the reporting period arising on account of an increase or decrease in the reported assumption by 100 basis points.

(Rs. in Lakhs)

--	--	--

Particulars	Discount Rate	Salary Escalation rate
Impact of increase in 100 bps on DBO	-12.66	9.88
Impact of decrease in 100 bps on DBO	14.47	-9.51

Notes:

(a) The current service cost recognized as an expense is included in Note 30 Employee benefits expense as gratuity. The remeasurement of the net defined benefit liability is included in other comprehensive income.

(b) 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. The above information is certified by the Actuary.

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality. The sensitivity analysis above have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

VIII. The Company exposed various actuarial risks which are as follows:

(a) Interest rate risk - The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the defined benefit and will thus result in an increase in the value of the liability.

(b) Liquidity risk - This is the risk that the Company is not able to meet the short-term benefit payouts. This may arise due to non availability of enough cash / cash equivalent to meet the liabilities or holding of illiquid assets not being sold in time.

(c) Salary escalation risk - The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plans liability.

(d) Regulatory risk - Gratuity benefit is paid in accordance with the requirements of the Payment of Gratuity Act, 1972 (as amended from time to time). There is a risk of change in regulations requiring higher gratuity payouts.

(e) Demographic risk - The Company has used certain mortality and attrition assumptions in valuation of the liability. The Company is exposed to the risk of actual experience turning out to be worse as compared to the assumptions.

[612800] Notes - Borrowing costs

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 borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] 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]	KeyManagerialPersonnelsAndDirector_96	KeyManagerialPersonnelsAndDirector_97	KeyManagerialPersonnelsAndDirector_98	KeyMana
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Dilip Vijayraj Parmar	Sanjay Vijayraj Parmar	Manoj Parmar	Vijayraj Mu
Director identification number of key managerial personnel or director	00867949	00478460	02452281	02452291
Permanent account number of key managerial personnel or director	AACPP6972C	AADPP7910K	AADPP7905Q	AACPP697
Date of birth of key managerial personnel or director	14/03/1964	04/03/1974	14/03/1968	12/03/1944
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	B.COM	Undergraduate	Undergraduate	SSC
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				

Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0

[612200] 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 [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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 arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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 insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

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 effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] 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 operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	2,73,947.42	2,65,137.73
Revenue from sale of services	0	0
Total revenue from operations other than finance company	2,73,947.42	2,65,137.73
Total revenue from operations	2,73,947.42	2,65,137.73
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest from customers on amounts overdue, non-current investments	228.8	52.9
Interest on other non-current investments	689.97	770.43
Total interest income on non-current investments	918.77	823.33
Total interest income	918.77	823.33
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	339.66	0
Total net gain/loss on foreign currency fluctuations treated as other income	339.66	0
Miscellaneous other non-operating income	187.65	313.09
Total other non-operating income	527.31	313.09
Income from pipeline transportation	0	0
Total other income	1,446.08	1,136.42
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	2,391.59	1,007.73
Total interest expense	2,391.59	1,007.73
Other borrowing costs	1,787.2	1,023.4
Total finance costs	4,178.79	2,031.13
Employee benefit expense [Abstract]		
Salaries and wages	589.69	595.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	313
Total remuneration to directors	0	313
Total managerial remuneration	0	313
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	7.93	6.6
Total contribution to provident and other funds	7.93	6.6

Staff welfare expense	27.94	20.69
Total employee benefit expense	625.56	935.77
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	276.27	213.6
Amortisation expense	171.58	171.9
Total depreciation, depletion and amortisation expense	447.85	385.5
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	86.7	77.76
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	147.56	191.22
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	52.81	40.34
Total rates and taxes excluding taxes on income	52.81	40.34
Subscriptions membership fees	3.89	13.98
Electricity expenses	21.18	16.13
Printing stationery	16.97	11.07
Travelling conveyance	196.74	60.22
Legal professional charges	300.12	112.11
Vehicle running expenses	27.88	19.99
Directors sitting fees	0	0
Donations subscriptions	48.01	70.82
Advertising promotional expenses	284.34	33.95
Cost repairs maintenance other assets	57.39	50.88
Cost transportation [Abstract]		
Cost freight	1,828.13	1,692.33
Cost loading and unloading	126.56	102.46
Total cost transportation	1,954.69	1,794.79
Net provisions charged [Abstract]		
Other provisions created	14.4	17.1
Total net provisions charged	14.4	17.1
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	18.5	18.5
Total payments to auditor	18.5	18.5
CSR expenditure	232.53	72.22
Miscellaneous expenses	1,859.14	4,498.38
Total other expenses	5,322.85	7,099.46
Current tax [Abstract]		
Current tax pertaining to previous years	0	-2.05
Current tax pertaining to current year	514.45	1,003
Total current tax	514.45	1,000.95

[613200] Notes - Cash flow statement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,474.03	1,943.63	893.61
Cash and cash equivalents	2,474.03	1,943.63	893.61
Income taxes paid (refund), classified as operating activities	570.74	1,055	
Total income taxes paid (refund)	570.74	1,055	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Changes in inventories of stock-in-trade	10,628.66	-14,405.9
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	10,628.66	-14,405.9
Domestic sale manufactured goods	2,73,947.42	2,65,137.73
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	2,73,947.42	2,65,137.73
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	2,73,947.42	2,65,137.73
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	5,545.78	3,422.34
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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 fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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 entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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 business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	_SignificantInvestmentsInAssociate_12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Zany Share Trading Private Limited	Zany Share Trading Private Limited
Principal place of business of associate	India	India
Country of incorporation of associate	INDIA	INDIA
Permanent account number of associate entity	AAACZ2523J	AAACZ2523J
CIN of associate entity	U67120MH2006PTC159576	U67120MH2006PTC159576
Latest audited balance sheet date	31/03/2024	31/03/2023
Whether associate has been considered in consolidation	No	No
Reason why associate is not consolidated	NA	NA
Description how there is significant influence in associate	By virtue of holding more than 20% share in the company	By virtue of holding more than 20% share in the company
Amount of investment in associate		5,25,000
Number of shares held of associate		[shares] 52,500
Net worth attributable to shareholding as per latest audited balance sheet associate		1,93,95,783
Profit (loss) for year associate		29,946
Profit (loss) for year associate considered in consolidation		13,775
Profit (loss) for year associate not considered in consolidation		0
Latest audited balance sheet date	31/03/2024	31/03/2023

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiary 12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC
Principal place of business of subsidiary	United Arab Emirates	United Arab Emirates
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Identification number of foreign subsidiary in country of incorporation or residence	United Arab Emirates	United Arab Emirates
Nature of issuing authority in country of incorporation or residence subsidiary company	United Arab Emirates	United Arab Emirates
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	Not Applicable since it is a foreign subsidiary and not required to file its financial statements in India.	Not Applicable since it is a foreign subsidiary and not required to file its financial statements in India.
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023
Description of reason why using different reporting date or period for subsidiary	NA	NA
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	AED	AED
Exchange rate as applicable for subsidiary	1 AED = INR 22.52	1 AED = INR 22.376
Share capital of subsidiary	11.36	11,18,800
Reserves and surplus of subsidiary	499.59	3,01,52,958
Total assets of subsidiary	1,394.29	8,21,08,240
Total liabilities of subsidiary	883.34	5,08,55,166
Investment of subsidiary	0	0
Turnover of subsidiary	996.45	9,38,41,051
Profit before tax of subsidiary	200.07	74,27,512
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	200.07	74,27,512
Proposed dividend of subsidiary	0	0
Current assets of subsidiary	0	0
Non-current assets of subsidiary	0	0
Current liabilities of subsidiary	0	0
Non-current liabilities of subsidiary	0	0
Revenue of subsidiary	0	0
Comprehensive income of subsidiary	0	0
Proportion of ownership interests held by non-controlling interests	100.00%	100.00%
Proportion of voting rights held by non-controlling interests	100.00%	100.00%
Profit (loss), attributable to non-controlling interests	0	0
Non-controlling interests of subsidiary	0	0
Dividends paid to non-controlling interests	0	0
Name of subsidiary	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC
Principal place of business of subsidiary	United Arab Emirates	United Arab Emirates
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Identification number of foreign subsidiary in country of incorporation or residence	United Arab Emirates	United Arab Emirates

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 interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	_Significant Investments In Subsidiary_ 12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Sanjay Chemicals Middle East DMCC	Sanjay Chemicals Middle East DMCC
Identification number of foreign subsidiary in country of incorporation or residence	United Arab Emirates	United Arab Emirates
Principal place of business of subsidiary	United Arab Emirates	United Arab Emirates
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	_SignificantInvestmentsInAssociate_12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Zany Share Trading Private Limited	Zany Share Trading Private Limited
CIN of associate entity	U67120MH2006PTC159576	U67120MH2006PTC159576
Permanent account number of associate entity	AAACZ2523J	AAACZ2523J
Principal place of business of associate	India	India
Country of incorporation of associate	INDIA	INDIA

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 separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	At Cost	At Cost
Method used to account for investments in associates	At Cost	At Cost

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_46	OtherRelatedPartiesMember_RelatedParty_47	OtherRelatedPartiesMember_RelatedParty_48
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Sanjay Sourcing Private Limited	Vijayraj Parmar	Sanjay Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAJCS5836J	AACPP6971B	AADPP7910K
CIN of related party	U52321MH2005PTC158479		
Description of nature of transactions with related party	Purchase of goods and services, Advance received from customer	Loans taken, Repayment/adjustment of loans taken	Remuneration paid, Rent Paid
Description of nature of related party relationship		Director	Director
Related party transactions [Abstract]			
Purchases of goods related party transactions	(A) 4,291.89		
Revenue from sale of goods related party transactions	(B) 1,001		
Other related party transactions expense		(C) 22.99	(D) 281.
Other related party transactions income		(F) 29.24	(G) 279.

Footnotes

- (A) Purchase of goods and services
 (B) Sales
 (C) Repayment/adjustment of loans taken
 (D) Repayment/adjustment of loans taken
 (E) Repayment/adjustment of loans taken
 (F) Loans Taken
 (G) Loans Taken
 (H) Loans Taken

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_50	OtherRelatedPartiesMember_RelatedParty_51	OtherRelatedPartiesMember_RelatedParty_52
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Manoj Parmar	Varun Parmar	Monik Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AADPP7905Q	ARDPP5042M	BBGPP0003G
Description of nature of transactions with related party	Remuneration paid, Rent Paid	Remuneration paid	Remuneration paid
Description of nature of related party relationship	Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 88.27	(B) 79.74	(C) 49
Other related party transactions income	(E) 101.09	(F) 62.22	(G) 55
Other related party transactions contribution made	(I) 33		

Footnotes

- (A) Repayment/adjustment of loans taken
(B) Repayment/adjustment of loans taken
(C) Repayment/adjustment of loans taken
(D) Repayment/adjustment of loans taken
(E) Loans Taken
(F) Loans taken
(G) Loans taken
(H) Loans Taken
(I) Rent paid

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_54	OtherRelatedPartiesMember_RelatedParty_55	OtherRelatedPartiesMember_RelatedParty_56
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Yash Parmar	Priyal Parmar	Nitanta Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	CWYPP3372C	AOVPJ2796M	ARHPR9869A
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Remuneration paid
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 34.34	(B) 68.83	(C) 29.57
Other related party transactions income	(E) 30.55		(F) 26.95

Footnotes

- (A) Repayment/adjustment of loans taken
(B) Repayment/adjustment of loans taken
(C) Repayment/adjustment of loans taken
(D) Repayment/adjustment of loans taken
(E) Loans Taken
(F) Loans Taken
(G) Loans Taken

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_58	OtherRelatedPartiesMember_RelatedParty_59	OtherRelatedPartiesMember_RelatedParty_
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Tanish Parmar	Bharti Parmar	Varsha Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	FXQPP8621E	AIWPP6310Q	AAJPP8139Q
Description of nature of transactions with related party	Remuneration paid	Rent Paid	Rent Paid
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	0	(A) 92.79	(B) 118
Other related party transactions income		(D) 84.18	(E) 107
Other related party transactions contribution made		(G) 33	(H)

Footnotes

- (A) Repayment/adjustment of loans taken
(B) Repayment/adjustment of loans taken
(C) Repayment/adjustment of loans taken
(D) Loans Taken
(E) Loans Taken
(F) Loans Taken
(G) Rent paid
(H) Rent paid

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_62	OtherRelatedPartiesMember_RelatedParty_63	OtherRelatedPartiesMember_RelatedParty_64
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Gunwanti Parmar	Sanjay Chemicals Middle East DMCC	Sanjay Sourcing Private Limited
Country of incorporation or residence of related party	INDIA	UNITED ARAB EMIRATES	INDIA
Permanent account number of related party	AADPP7909C		AAJCS5836J
CIN of related party			U52321MH2005PTC158479
Description of nature of transactions with related party	Rent Paid	Interest Income	Purchase of goods and services, Advance received from customer
Description of nature of related party relationship	Relative of Director	Wholly-owned subsidiary	
Related party transactions [Abstract]			
Purchases of goods related party transactions			(A) 2,810
Other related party transactions expense	(B) 7.48		
Other related party transactions income	(D) 13.28	(E) 20.89	(F) 706
Other related party transactions contribution made			
Other related party transactions contribution received			

Footnotes

- (A) Purchase of goods and services
 (B) Repayment/adjustment of loans taken
 (C) Repayment/adjustment of loans taken = 163.94, Remuneration Paid = 77.00.
 (D) Loans Taken
 (E) Interest Income
 (F) Advance received from customer
 (G) Loan Taken
 (H) Rent Paid
 (I) Issue of equity shares on rights basis (including premium)

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_66	OtherRelatedPartiesMember_RelatedParty_67	OtherRelatedPartiesMember_RelatedParty_68
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Sanjay Parmar	Dilip Parmar	Manoj Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AADPP7910K	AACPP6972C	AADPP7905Q
Description of nature of transactions with related party	Remuneration paid, Rent Paid	Remuneration paid, Rent Paid	Remuneration paid, Rent Paid
Description of nature of related party relationship	Director	Director	Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 714.47	(B) 301.27	(C) 432
Other related party transactions income	(E) 515.67328	(F) 234.46792	(G) 341.635
Other related party transactions contribution made	(I) 2.016	(J) 2.016	(K) 35.0
Other related party transactions contribution received	(L) 975.46	(M) 1,068.73	(N) 942

Footnotes

- (A) Repayment/adjustment of loans taken = 637.47, Remuneration Paid = 77.00.
 (B) Repayment/adjustment of loans taken = 219.27, Remuneration Paid =82.00.
 (C) Repayment/adjustment of loans taken = 355.64, Remuneration Paid = 77.00.
 (D) Repayment/adjustment of loans taken = 55.15, Remuneration Paid = 19.45
 (E) Loan Taken
 (F) Loan Taken
 (G) Loan Taken
 (H) Loan Taken
 (I) Rent Paid
 (J) Rent Paid
 (K) Rent Paid
 (L) Issue of equity shares on rights basis (including premium)
 (M) Issue of equity shares on rights basis (including premium)
 (N) Issue of equity shares on rights basis (including premium)
 (O) Issue of equity shares on rights basis (including premium)

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_70	OtherRelatedPartiesMember_RelatedParty_71	OtherRelatedPartiesMember_RelatedParty_72
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Monik Parmar	Harsh Parmar	Yash Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	BBGPP0003G	CJLPP0203L	CWYPP3372C
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Remuneration paid
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 61.08	(B) 49.51	(C) 24
Other related party transactions income	(E) 51.08	(F) 32.26	(G) 18.517
Other related party transactions contribution received	(I) 215.84	(J) 111.58	(K) 117

Footnotes

- (A) Repayment/adjustment of loans taken = 44.08, Remuneration Paid = 17.00
 (B) Repayment/adjustment of loans taken = 32.51, Remuneration Paid = 17.00
 (C) Repayment/adjustment of loans taken = 12.42, Remuneration Paid = 12.00
 (D) Repayment/adjustment of loans taken = 5.52, Remuneration Paid = 12.00
 (E) Loan Taken
 (F) Loan Taken
 (G) Loan Taken
 (H) Loan Taken
 (I) Issue of equity shares on rights basis (including premium)
 (J) Issue of equity shares on rights basis (including premium)
 (K) Issue of equity shares on rights basis (including premium)
 (L) Issue of equity shares on rights basis (including premium)

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_74	OtherRelatedPartiesMember_RelatedParty_75	OtherRelatedPartiesMember_RelatedParty_76
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Nitanta Parmar	Shikha Parmar	Tanish Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	ARHPR9869A	FDNPP6710F	FXQPP8621E
Description of nature of transactions with related party	Remuneration paid	Remuneration paid	Remuneration paid
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 33.8	(B) 12	(C)
Other related party transactions income	(E) 26.81675		
Other related party transactions contribution made			
Other related party transactions contribution received	(H) 109.43		

Footnotes

- (A) Repayment/adjustment of loans taken = 21.80, Remuneration Paid = 12.00
 (B) Remuneration Paid
 (C) Remuneration paid
 (D) Repayment/adjustment of loans taken
 (E) Loan Taken
 (F) Loan Taken
 (G) Rent Paid
 (H) Issue of equity shares on rights basis (including premium)

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]		
	OtherRelatedPartiesMember_RelatedParty_78	OtherRelatedPartiesMember_RelatedParty_79	OtherRelatedPartiesMember_RelatedParty_80
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	Varsha Parmar	Kanchan Parmar	Gunwanti Parmar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAJPP8139Q	AADPP7907N	AADPP7909C
Description of nature of transactions with related party	Rent Paid	Rent Paid	Rent Paid
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]			
Other related party transactions expense	(A) 107.99	(B) 51.45	(C) 53
Other related party transactions income	(D) 108.042	(E) 42.3196	(F) 39
Other related party transactions contribution made	(H) 73.44	(I) 7.74	(J) .

Footnotes

- (A) Repayment/adjustment of loans taken
 (B) Repayment/adjustment of loans taken
 (C) Repayment/adjustment of loans taken
 (D) Loan Taken
 (E) Loan Taken
 (F) Loan Taken
 (G) Interest Income
 (H) Rent Paid
 (I) Rent Paid
 (J) Rent Paid

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 related party [TextBlock]	Textual information (55) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (55)

Disclosure of related party [Text Block]

Related party disclosures

a) Wholly-owned subsidiary

Sanjay Chemicals Middle EastDMCC

b) Associate

Zany Share Trading Private Limited [extent of holding 45.65 % (31 March 2023: 45.65%)]

c) Directors and their relatives

Vijayraj Parmar, Dilip Parmar, Manoj Parmar, Sanjay Parmar, Bharti Parmar, Gunwanti Parmar, Kanchan Parmar, Varsha Parmar, Varun Parmar, Monik Parmar, Harsh Parmar, Nitanta Parmar, Priyal Parmar, Yash Parmar, Shikha Parmar, Tanish Parmar

d) Other related parties with whom transactions have taken place during the year or balances outstanding at year end

Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)

(Rs. in Lakhs)

Transaction with related parties	31 March 2024	31 March 2023
Sales	1001.00	0.00
Other related parties		
Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)	1001.00	0.00
Remuneration paid	0.00	424.45
Directors and their relatives		
Vijayraj Parmar	0.00	77.00
Sanjay Parmar	0.00	77.00
Dilip Parmar	0.00	82.00
Manoj Parmar	0.00	77.00
Varun Parmar	0.00	19.45
Monik Parmar	0.00	17.00
Harsh Parmar	0.00	17.00

Yash Parmar	0.00	12.00
Priyal Parmar	0.00	12.00
Nitanta Parmar	0.00	12.00
Shikha Parmar	0.00	12.00
Tanish Parmar	0.00	10.00
Rent paid	132.00	168.90
Directors and their relatives		
Vijayraj Parmar	0.00	2.94
Sanjay Parmar	0.00	2.02
Dilip Parmar	0.00	2.02
Manoj Parmar	33.00	35.02
Bharti Parmar	33.00	40.92
Varsha Parmar	66.00	73.44
Kanchan Parmar	0.00	7.74
Gunwanti Parmar	0.00	4.80
Interest income	20.89	18.71
Wholly-owned subsidiary		
Sanjay Chemicals Middle East DMCC	20.89	18.71
Purchase of goods and services	4391.89	2810.29
Other related parties		
Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)	4391.89	2810.29

(Rs. in Lakhs)

Transaction with related parties	31 March 2024	31 March 2023

Loans taken	1052.98	1789.64
Directors and their relatives		
Vijayraj Parmar	29.24	169.47
Sanjay Parmar	279.05	515.67
Dilip Parmar	185.97	234.47
Manoj Parmar	101.09	341.64
Bharti Parmar	84.18	56.43
Varun Parmar	62.22	77.74
Gunwanti Parmar	13.28	39.82
Kanchan Parmar	43.10	42.32
Varsha Parmar	107.32	108.04
Monik Parmar	55.02	51.08
Harsh Parmar	9.89	32.26
Yash Parmar	30.55	18.52
Priyal Parmar	0.00	75.36
Nitanta Parmar	26.99	26.82
Shikha Parmar	25.08	0.00
Advance received from customer	0.00	706.35
Other related parties		
Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)	0.00	706.35
Repayment/adjustment of loans taken	1113.77	1796.78
Directors and their relatives		
Vijayraj Parmar	22.99	163.94

Sanjay Parmar	281.05	637.47
Dilip Parmar	165.76	219.27
Manoj Parmar	88.27	355.64
Varun Parmar	79.74	55.15
Bharti Parmar	92.79	36.09
Varsha Parmar	118.66	107.99
Kanchan Parmar	46.73	51.45
Monik Parmar	49.53	44.08
Gunwanti Parmar	7.48	53.45
Priyal Parmar	68.83	5.52
Nitanta Parmar	29.57	21.80
Yash Parmar	34.34	12.42
Harsh Parmar	9.59	32.51
Shikha Parmar	18.44	0.00

(Rs. in Lakhs)

Closing Balances	As at 31 March 2024	As at 31 March 2023
Investments outstanding	40.55	40.55
Wholly-owned subsidiary		
Sanjay Chemicals Middle East DMCC	9.50	9.50
Associate		
Zany Share Trading Private Limited	5.25	5.25
Other related parties		
Sanjay Sourcing Private Limited	25.80	25.80

(Formerly known as Scorpio Exim Private Limited)		
Loans taken	149.75	210.54
Directors and their relatives		
Vijayraj Parmar	26.75	20.50
Sanjay Parmar	2.61	4.60
Dilip Parmar	43.13	22.92
Manoj Parmar	15.22	2.40
Varun Parmar	5.07	22.59
Bharti Parmar	15.20	23.81
Varsha Parmar	2.51	13.86
Monik Parmar	14.85	9.36
Scorpio Exim Private Limited		
Kanchan Parmar	3.64	7.27
Gunwanti Parmar	7.49	1.69
Harsh Parmar	0.89	0.59
Yash Parmar	2.31	6.10
Nitanta Parmar	2.44	5.02
Shikha Parmar	6.64	0.00
Priyal Parmar	1.00	69.83

(Rs. in Lakhs)

Closing Balances	As at 31 March 2024	As at 31 March 2023
Advance received from customer	0.00	706.35
Other related parties		

Sanjay Sourcing Private Limited (Formerly known as Scorpio Exim Private Limited)	0.00	706.35
Remuneration payable	0.00	0.08
Other related parties		
Tanish Parmar	0.00	0.08
Deposits given	1815.00	1815.00
Directors and their relatives		
Vijayraj Parmar	75.00	75.00
Sanjay Parmar	75.00	75.00
Dilip Parmar	75.00	75.00
Manoj Parmar	275.00	275.00
Bharti Parmar	420.00	420.00
Varsha Parmar	620.00	620.00
Kanchan Parmar	175.00	175.00
Gunwanti Parmar	100.00	100.00
Subscription money payable		
Wholly-owned subsidiary		
Sanjay Chemicals Middle East DMCC	0.00	0.00
Loan given	229.77	205.76
Wholly-owned subsidiary		
Sanjay Chemicals Middle East DMCC	229.77	205.76

Notes:

- 1) The above figures are excluding Ind AS adjustments.
- 2) Guarantees given by the directors on behalf of the Company are disclosed in note 21.

Managerial remuneration

Remuneration paid or payable to directors of the Company included in note Employee benefits expense is as under:

(Rs. in Lakhs)

Particulars	31 March 2024	31 March 2023
Managing Director		
Salaries, allowances and incentives	0.00	82.00
Whole-time Director		
Salaries, allowances and incentives	0.00	231.00
Total	0.00	313.00

excludes gratuity provided on the basis of actuarial valuation on overall Company basis

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Guarantee given for letter of credit [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Textual information (56) [See below]	Textual information (57) [See below]	Unexpired letters of credit (net of liability provided)	Unexpired letters of credit (net of liability provided)
Estimated financial effect of contingent liabilities	3,805.03	6,694.51	3,409.64	5,001.67

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]		Contingent liability on disputed income tax [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Bank guarantees	Bank guarantees	Disputed direct taxes	Disputed direct taxes
Estimated financial effect of contingent liabilities	14.08	20.05	36.7	36.7

Disclosure of contingent liabilities [Table]

..(3)

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

Classes of contingent liabilities [Axis]	Contingent liability on other disputed tax liabilities [Member]		Other contingent liabilities, 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
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Disputed indirect taxes - Out of the above, Rs. 63.52 Lakhs (31 March 2023: Rs.88.75 Lakhs) has been paid under protest which is included in note 11 of the standalone financial statements.	Textual information (58) [See below]	Bonds for custom duty	Bonds for custom duty
Estimated financial effect of contingent liabilities	289.49	1,580.97	55.12	55.12

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions [Member]	
	31/03/2024	31/03/2023
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Other provisions at end of period	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 other provisions, contingent liabilities and contingent assets [TextBlock]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Bonds for custom duty	Bonds for custom duty

Textual information (56)**Description of nature of obligation, contingent liabilities**

Disputed direct taxes, Disputed indirect taxes - Out of the above, Rs. 63.52 Lakhs (31 March 2023: Rs.88.75 Lakhs) has been paid under protest which is included in note 11 of the standalone financial statements., Bank guarantees, Unexpired letters of credit (net of liability provided), Bonds for custom duty

Textual information (57)**Description of nature of obligation, contingent liabilities**

Disputed direct taxes, Disputed indirect taxes - Out of the above 31 March 2023: Rs. 88.75 Lakhs, (31 March 2022: Rs. 88.75 Lakhs, 1 April 2021: Rs. 21.00 Lakhs) has been paid under protest which is included in other assets of the consolidated financial statements., Bank guarantees, Unexpired letters of credit (net of liability provided), Bonds for custom duty

Textual information (58)**Description of nature of obligation, contingent liabilities**

Disputed indirect taxes - Out of the above 31 March 2023: Rs. 88.75 Lakhs, (31 March 2022: Rs. 88.75 Lakhs, 1 April 2021: Rs. 21.00 Lakhs) has been paid under protest which is included in other assets of the consolidated financial statements.

[700200] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	4,209.93	7,713.25	3,216.95
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	4,151.46	7,713.25	3,216.95

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	_ClassificationOfCSRSpending_100	_ClassificationOfCSRSpending_101	_ClassificationOfCSRSpending_102	_ClassificationOfCSRSpending_103
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Welfare of dogs	Serving food to unprivileged people	To provide maintenance food and fodder for animals	To construct water tank
Sector in which project is covered	Animal welfare	Poverty, hunger, malnutrition	Animal welfare	Safe drinking water
Whether projects or programs undertaken in local area or other	Other	Other	Other	Other
Name of state or union territory where projects or programs was undertaken	Rajasthan	Gujarat	Telangana	Rajasthan
Name of district where projects or programs was undertaken	Jhodhpur	Rajkot	Avanti Nagar, Basheerbagh, Hyderabad	Dhutharia District, Pali
Budget amount outlay project or program wise	20	7.29	5.89	22
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	20	7.29	5.89	22
Overheads on projects or programs	0	0	0	
Total amount spent on projects or programs	20	7.29	5.89	22
Mode of amount spent	Other implementing agencies	Directly by company	Other implementing agencies	Directly by company

Classification of CSR spending [Table]

..(2)

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

Classification of CSR spending [Axis]	ClassificationOfCSRSpending_104	ClassificationOfCSRSpending_105
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Healthcare facility	Veterinary Hospital
Sector in which project is covered	Health care	Animal welfare
Whether projects or programs undertaken in local area or other	Local Area	Other
Name of state or union territory where projects or programs was undertaken	Maharashtra	Rajasthan
Name of district where projects or programs was undertaken	Mumbai	Itendra Mertiyan, Pali
Budget amount outlay project or program wise	1	174.76
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	1	174.76
Overheads on projects or programs	0	0
Total amount spent on projects or programs	1	174.76
Mode of amount spent	Directly by company	Directly by company

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (59) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (60) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (61) [See below]
Average net profit for last three financial years	5,027.22
Prescribed CSR expenditure	100.5444
Amount CSR to be spent for financial year	100.5444
Amount CSR spent for financial year	232.53
Amount spent in local area	232.53
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	0
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0
Details of implementing agency	Dog Home Foundation, Sri Kulpak Jain Teerth Gowshala Trust

Textual information (59)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNUAL REPORT ON CSR ACTIVITIES

1. A brief outline of the Company's CSR Policy

Corporate Social Responsibility is an integral part of the Company's Culture

The CSR Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and will be providing guidelines for the following

- Establishing compliance with the provisions of regulations to dedicate a percentage of company's profits for social projects.
- Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting
- Creating opportunities for employees to participate in socially responsible initiatives.

Corporate Social Responsibility is strongly connected with the principles of Sustainability an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core corporate responsibility of Sanjay Chemicals (India) Private Limited to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while meeting the interests of its stakeholders.

Sanjay Chemicals (India) Private Limited

(the Company) recognizes that its business activities have wide impact on the societies in which it operates, and therefore an effective practice is required giving due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations. The company endeavors to make CSR a key business process for sustainable development. Sanjay Chemicals (India) Private Limited is responsible to continuously enhance shareholders wealth it is also committed to its other stakeholders to conduct its business in an accountable manner that creates a sustained positive impact on society.

2.

The Composition of the CSR committee

Sl. No.	Name of Member	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Sanjay V. Parmar	Chairman	3	3
2	Mr. Dilip V. Parmar	Member	3	3
3	Mr. Manoj V. Parmar	Member	3	3
4	Mr. Vijayraj M. Parmar	Member	3	3

3. Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company N.A.

4.

Detail of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable

N.A.

5.Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set-off for the financial year, if any

N.A.

Sr. No	Financial Year	Amt. Available for set-off from preceding Financial Year (in INR)	Amt. Available to be set off for the financial year (if any)
1	2022-23	----	----
2	2021-22	----	----
3	2020-21	----	----
	Total	----	----

6.Average net profit of the Company for the last three financial years INR 50,27,22,353.77/-

(a) Two percent of average net profit of the Company as per Section 135(5)	INR 1,00,54,000/-
(b) Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years	N.A.
(c) Amount required to be set off for the financial year	N.A.
(d) Total CSR obligation for the financial year	INR 1,00,54,000/-

7.(a) CSR Amount spent or unspent for the Financial Year.

Total Amount Spent for the Financial Year (in INR)	Amount Unspent (in Indian Rupees)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
INR 2,32,52,577.95	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against

ongoing projects
for the financial years

1	2	3	4	5		6	7	8	9	10
Sr. No	Name of the Project	Item from the list of activities in Schedule VII of the Act	Local area (Yes/No)	Location of the project		Project duration	Amount allocated for the project (in INR)	Amount spent in the current financial year (in INR)	Amount transferred to Unspent CSR Account for the project as per Section 135 (6) (in INR)	Mode of implementation Direct (Yes/No)
		Name	CSR Registration Number							
1	Veterinary Hospital	(iv)- Animal Welfare	No	Itendra Mertiyani, Pali	Rajasthan	3 Years	1,74,76,324	---	--	Yes

c. Details of CSR amount spent against other than ongoing projects for the financial year

1	2	3	4	5		6	7	8	
Sr. No	Name of the Project	Item from the list of activities in Schedule VII of the Act	Local area (Yes/No)	Location of the project		Amount spent in the current financial year (in INR)	Mode of implementation Direct (Yes/No)	Mode of implementation Through Implementing Agency	
				District	State			Name	CSR Registration Number
1.	Welfare of dogs	Animal Welfare	No	Jhodhpur	Rajasthan	20,00,000	No	Dog Home Foundation	CSRC
2.	Serving food to unprivileged people	Eradicating hunger, poverty and malnutrition	No	Rajkot	Gujarat	7,29,255	Yes	----	----

3	To provide maintenance food and fodder for animals	Animal Welfare	No	Avanti Nagar, Basheerbagh	Hyderabad	5,89,000	No	Sri Kulpak Jain Teerth Gowshala Trust	CSRC
4.	To construct water tank	Making available safe drinking water	No	Dhutharia District, Pali	Rajasthan	22,83,000	Yes	---	---
5	Healthcare facility	To provide healthcare facility	No	Mumbai	Maharashtra	1,00,000			
	Total					76,01,255			

(d) Amount spent in Administrative Overheads

NIL

(e) Amount spent on Impact Assessment, if applicable

NIL

(f) Total Amount spent for the Financial Year

-INR

2,32,52,579

/-

(g). Excess amount to set off, if any

INR /-

Sr. No	Particulars	Amount (in INR)
1	Two percent of average net profit of the Company as per Section 135(5)	1,00,54,447.08
2	Total amount spent for the Financial Year	2,32,52,579
3	Excess Amount spent for the Financial Year (2-1)	1,31,98,132
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	---
5	Amount available for set-off in succeeding financial year (3-4)	

1,31,98,132

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

Sr. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135(6)	Amount Spent in the reporting Financial Year (INR)	Amount transferred to any fund specified under Schedule VII as per Section 135 (6) if any	Amount remaining to be spent in succeeding financial years		
Name of the Fund	Amount (in INR)	Date of transfer					
1	2022-2023	NA	0	NA	NA	NA	NIL
2	2021-2022	NA	41,34,610	NA	NA	NA	NIL
3	2020-2021	NA	29,90,455	NA	NA	NA	NIL

(b).Details of CSR Amount spent in the financial year for ongoing projects of the preceding financial year(s)

NA

Sr. No	Project ID	Name of the Project	Financial Year in which the project was commenced	Project Duration	Total Amount allocated for the project (in INR)	Amount spent on the project in reporting Financial Year (in INR)	Cumulative amount spent at the end of reporting Financial Year (in INR)	Status of the Project. Completed/Ongoing.

9.In case of creation or acquisition of capital asset, furnish the details relating to the asset

So created or acquired through CSR spent in the Financial Year

NA

a)Date of creation or acquisition of the Capital Asset(s)

NA

b)Amount of CSR Spent for creation or acquisition of capital asset

NA

c)Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

NA

d)Provide details of the Capital asset(s) created or acquired (including complete address and location of the Capital asset).

NA

9.Specify the reason(s), if the Company has failed to spend two percent of the average Net profit as per Section 135(5)

NA

For and on behalf of Board of Directors

Sd/-

Dilip Vijayraj Parmar

Managing Director

DIN00867949

Sd/-

Sanjay Vijayraj Parmar

Director

DIN00478460

Date 30th September 2024

Place Mumbai

Textual information (60)

Disclosure of composition of CSR committee [Text Block]

Sl. No.	Name of Member	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Sanjay V. Parmar	Chairman	3	3
2	Mr. Dilip V. Parmar	Member	3	3
3	Mr. Manoj V. Parmar	Member	3	3
4	Mr. Vijayraj M. Parmar	Member	3	3

Textual information (61)

Details CSR policy [Text Block]

1. A brief outline of the Company's CSR Policy

Corporate Social Responsibility is an integral part of the Company's Culture

The CSR Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014 and will be providing guidelines for the following

- Establishing compliance with the provisions of regulations to dedicate a percentage of company's profits for social projects.
- Ensuring the implementation of CSR initiatives in letter and spirit through appropriate procedures and reporting
- Creating opportunities for employees to participate in socially responsible initiatives.

Corporate Social Responsibility is strongly connected with the principles of Sustainability an organization should make decisions based not only on financial factors, but also on the social and environmental consequences. Therefore, it is the core corporate responsibility of Sanjay Chemicals (India) Private Limited to practice its corporate values through its commitment to grow in a socially and environmentally responsible way, while meeting the interests of its stakeholders.

Sanjay Chemicals (India) Private Limited (the Company) recognizes that its business activities have wide impact on the societies in which it operates, and therefore an effective practice is required giving due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations. The company endeavors to make CSR a key business process for sustainable development. Sanjay Chemicals (India) Private Limited is responsible to continuously enhance shareholders' wealth it is also committed to its other stakeholders to conduct its business in an accountable manner that creates a sustained positive impact on society.

2.

The Composition of the CSR committee

Sl. No.	Name of Member	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Sanjay V. Parmar	Chairman	3	3
2	Mr. Dilip V. Parmar	Member	3	3
3	Mr. Manoj V. Parmar	Member	3	3
4	Mr. Vijayraj M. Parmar	Member	3	3

3. Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company N.A.

4.

Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable
N.A.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy)

Rules, 2014 and amount required for set-off for the financial year, if any

N.A.

Sr. No	Financial Year	Amt. Available for set-off from preceding Financial Year (in INR)	Amt. Available to be set off for the financial year (if any)
1	2022-23	----	----
2	2021-22	----	----
3	2020-21	----	----
	Total	----	----

[610500] Notes - Events after reporting period

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 events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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 share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0

[613000] 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 [TextBlock]	Textual information (62) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 27.27	[INR/shares] 62.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 27.27	[INR/shares] 62.07
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	1,373.53	3,126.63
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 50,37,363	[shares] 50,37,363

Textual information (62)**Disclosure of earnings per share [Text Block]**

Earnings per share

Particulars	31 March 2024	31 March 2023
Profit after tax (Rs. in Lakhs)	1373.53	3126.63
Weighted average number of basic equity shares (Nos.)	5037363.00	5037363.00
Weighted average number of diluted equity shares (Nos.)	5037363.00	5037363.00
Nominal value of equity shares (Rs.)	10.00	10.00
Basic earnings per share (Rs.)	27.27	62.07
Diluted earnings per share (Rs.)	27.27	62.07

[610900] Notes - First time adoption**Disclosure of profit (loss) for the period Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	IndAsAdjustmentForProfitLossForThePeriod_84	IndAsAdjustmentForProfitLossForThePeriod_85
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Ind AS Adjustment for profit (loss) for the period	0	-2,732.31
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]		
Description of Ind AS adjustment	The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note	The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note
Ind AS Adjustment for profit (loss) for the period	0	-2,732.31
Ind AS Adjustment for profit (loss) for the period	0	-2,732.31

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	IndAsAdjustmentForComprehensiveIncome_82	IndAsAdjustmentForComprehensiveIncome_83
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Ind AS Adjustment for comprehensive income	0	-2,730.52
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note	The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note
Ind AS Adjustment for comprehensive income	0	-2,730.52
Ind AS Adjustment for comprehensive income	0	-2,730.52

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 first-time adoption [TextBlock]		Textual information (63) [See below]
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	503.74
Equity as per Ind AS	0	503.74
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	5,858.94
Comprehensive income as per Ind AS	0	3,128.42
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	5,858.94
Profit (loss) for the period as per Ind AS	0	3,126.63

Textual information (63)

Disclosure of first-time adoption [Text Block]

First time adoption of Indian Accounting Standard (Ind AS)

A First Ind AS standalone financial statements

"These are the Company's first standalone financial statements prepared in accordance with Ind AS applicable as at 31 March 2023.

The accounting policies set out in note 3 have been applied in preparing the standalone financial statements for the year ended 31 March 2023, the comparative information presented in these standalone financial statements for the year ended 31 March 2022 and in the preparation of an opening Ind AS balance sheet as at 1 April 2021 (the date of transition). In preparing its opening Ind AS balance sheet, the Company has restated the amounts reported previously in standalone financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2014 as amended and other relevant provisions of the Act (Previous GAAP or Indian GAAP) so as to comply in all material respects with Ind AS.

An explanation of how the transition from Previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is as follows:"

I Optional exemptions availed

a) Deemed cost

"Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the standalone financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments for de-commissioning liabilities. This exemption is also applicable for intangible assets covered by Ind AS 38.

Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value."

b) Investment in subsidiaries

"Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its investment in subsidiary and associate as recognised in the standalone financial statements at the date of transition to Ind AS, measured as per the Previous GAAP and use that as its deemed cost as at the date of transition.

Accordingly, the Company has elected to measure its investment in subsidiary and associate at its Previous GAAP carrying value.

ii) Mandatory exceptions applied

a) Estimates

"An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with Previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2021 are consistent with the estimates as at the same date made in conformity with previous GAAP except where Ind AS required a different basis for estimates as compared to the previous GAAP."

b) De-recognition of financial assets and liabilities

"Ind AS 101 requires a first-time adopter to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply the de-recognition requirements in Ind AS 109 retrospectively from a date an entity chooses, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The Company has applied the de-recognition provisions of Ind AS 109 prospectively from the date of transition to Ind AS."

c) Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification and measurement of financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

B. Reconciliation of equity as at 1 April 2021 (date of transition)

(Rs. in Lakhs)

	Note	Previous GAAP*	Ind AS adjustments	Ind AS
I Assets				
Non-current assets				
(a) Property, plant and equipment		1249.30	0.00	1249.30
(b) Capital work-in-progress		1161.61	0.00	1161.61
(c) Right-of-use assets		0.00	0.00	0.00
(d) Intangible assets		1.47	0.00	1.47
(e) Financial assets				
(i) Investments	B.6	40.56	422.55	463.11
(ii) Other financial assets		24.19	0.00	24.19
(f) Deferred tax Assets		0.00	0.00	0.00
(g) Non-current tax assets (net)		37.04	0.00	37.04
(h) Other non-current assets		25.21	0.00	25.21
Total non-current assets		2539.38	422.55	2961.93
Current assets				
(a) Inventories		7193.80	0.00	7193.80
(b) Financial assets				
(i) Current Investments	B.1	240.46	30.46	270.92
(ii) Trade receivables	B.5	39562.09	-305.74	39256.35
(iii) Cash and cash equivalents		2496.77	0.00	2496.77
(iv) Bank balances other than (iii) above		22293.04	0.00	22293.04

	(v) Loans		151.48	0.00	151.48
	(vi) Others		1857.18	0.00	1857.18
	(c) Current tax assets (net)		0.00	0.00	0.00
	(d) Other current assets		260.66	0.00	260.66
	Total current assets		74055.48	-275.28	73780.20
	Total assets		76594.85	147.28	76742.13
II	Equity and liabilities				
	Equity				
	(a) Equity share capital	B.4	415.75	-27.41	388.34
	(b) Other equity		16429.82	110.20	16540.02
	Total equity		16845.57	82.79	16928.36
	Liabilities				
	Non-current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	B.4	197.45	27.41	224.86
	(ii) Lease liabilities		0.00	0.00	0.00
	(iii) Others		0.00	0.00	0.00
	(b) Deferred tax Liabilities		-26.70	37.07	10.37
	(c) Provisions		116.36	0.00	116.36
	Total non-current liabilities		287.11	64.48	351.59
	Current liabilities				
	(a) Financial liabilities				

(i) Borrowings		29108.66	0.00	29110.22
(ii) Lease liabilities		0.00	0.00	0.00
(iii) Trade payables				
(1) total outstanding dues of micro enterprises and small enterprises		0.00	0.00	0.00
(2) total outstanding dues of creditors other than micro enterprises and small enterprises		28310.62	0.00	28310.62
(iv) Others		800.07	0.00	798.51
(b) Other current liabilities		1134.83	0.00	1134.83
(c) Provisions		39.48	0.00	39.48
(d) Current tax liabilities (net)		68.52	0.00	68.52
Total current liabilities		59462.18	0.00	59462.18
Total equity and liabilities		76594.85	147.28	76742.13

*The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note.

C. Reconciliation of equity as at 31 March 2022

(Rs. in Lakhs)

	Note	Previous GAAP*	Ind AS adjustments	Ind AS
I Assets				
Non-current assets				
(a) Property, plant and equipment		2550.14	0.00	2550.14
(b) Capital work-in-progress		240.91	0.00	240.91
(c) Right-of-use assets		0.00	0.00	0.00
(d) Intangible assets		1.85	0.00	1.85
(e) Financial assets			0.00	0.00
(i) Investments	B.6	40.56	557.69	598.25

	(ii) Other financial assets		1049.05	0.00	1049.05
	(f) Deferred tax Assets			0.00	0.00
	(g) Non-current tax assets (net)		91.80	0.00	91.80
	(h) Other non-current assets		213.75	0.00	213.75
	Total non-current assets		4188.06	557.69	4745.75
	Current assets				
	(a) Inventories		12476.85	0.00	12476.85
	(b) Financial assets				
	(i) Current Investments	B.1	296.06	54.87	350.93
	(ii) Trade receivables	B.5	65573.74	-398.02	65175.72
	(iii) Cash and cash equivalents		893.61	0.00	893.61
	(iv) Bank balances other than (iii) above		12861.50	0.00	12861.50
	(v) Loans		172.48	0.00	172.48
	(vi) Others		1130.18	0.00	1130.18
	(c) Current tax assets (net)		0.00	0.00	0.00
	(d) Other current assets		5532.65	0.00	5532.65
	Total current assets		98937.07	-343.15	98593.92
	Total assets		103125.13	214.54	103339.67
II	Equity and liabilities				
	Equity				
	(a) Equity share capital	B.4	531.15	-27.41	503.74

(b) Other equity		27181.42	160.55	27341.97
Total equity		27712.57	133.14	27845.71
Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	B.4	290.44	27.41	317.85
(ii) Lease liabilities		0.00	0.00	0.00
(iii) Others		0.00	0.00	0.00
(b) Deferred tax liabilities (net)		-7.74	53.99	46.25
(c) Provisions		127.37	0.00	127.37
Total non-current liabilities		410.07	81.40	491.47
Current liabilities				
(a) Financial liabilities				0.00
(i) Borrowings		21790.31	0.00	21790.31
(ii) Lease liabilities		0.00	0.00	0.00
(iii) Trade payables		0.00	0.00	0.00
(1) total outstanding dues of micro enterprises and small enterprises		1007.90	0.00	1007.90
(2) total outstanding dues of creditors other than micro enterprises and small enterprises		50706.62	0.00	50706.62
(iv) Others		877.82	0.00	877.82
(b) Other current liabilities		578.10	0.00	578.10
(c) Provisions		41.74	0.00	41.74
(d) Current tax liabilities (net)		0.00	0.00	0.00
Total current liabilities		75002.49	0.00	75002.49

Total equity and liabilities		103125.13	214.54	103339.67
------------------------------	--	-----------	--------	-----------

*The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note.

D. Reconciliation of total comprehensive income for the year ended 31 March 2022

(Rs. in Lakhs)

	Particulars	Note	Previous GAAP*	Ind AS adjustments	Ind AS
I	INCOME				
	Revenue from operations		304101.97	0.00	304101.97
	Other income	B.1	844.20	159.53	1003.73
	Total income		304946.17	159.53	305105.70
II	EXPENSES				
	Purchase of stock-in-trade		271712.23	0.00	271712.23
	Purchase / cost of import licenses for resale		18831.34	0.00	18831.34
	(Increase) / decrease in inventories of stock-in-trade		-5283.05	0.00	-5283.05
	Employee benefits expense	B.2	3516.95	-0.54	3516.41
	Finance costs	B.2	1399.05	11.25	1410.29
	Depreciation and amortisation expense		117.68	0.00	117.68
	Other expenses	B.5	6784.09	92.27	6876.36
	Total expenses		297078.29	102.98	297181.26
V	Profit before tax		7867.88	56.55	7924.44

VI	Tax expense				
	Current tax		1985.00	0.00	1985.00
	earlier year		4.99	0.00	4.99
	Deferred tax charge/(credit)		18.95	14.24	33.19
	Total tax expense		2008.94	14.24	2023.18
VII	Profit for the year		5858.94	42.31	5901.26
VIII	Other comprehensive income	B.3			
	Items that will not be reclassified to profit or loss				
	- Remeasurement gains/(losses) on defined benefit plan		0.00	10.71	10.71
	Income tax effect on above		0.00	-2.70	-2.70
	Other comprehensive income for the year		0.00	8.01	8.01
IX	Total comprehensive income for the year		5858.94	50.32	5909.27

*The Previous GAAP figures have been regrouped to conform to Ind AS presentation requirements for the purpose of this note.

E. Reconciliation of equity and total comprehensive income

i) Reconciliation of total equity as at 31 March 2022 and 1 April 2021

(Rs. in Lakhs)

	Particulars	Note	31 March 2022	1 April 2021
	Equity as per Previous GAAP		27712.57	16845.57
a)	Reclassification of Redeemable non cumulative preference shares	B.4	-27.41	-27.41
b)	Change in fair value of investments in mutual funds (net of tax)	B.1	41.05	22.80
c)	Change in fair value of investment in equity instrument (net of tax)	B.6	417.33	316.21
d)	Provision for expected credit loss (net of tax)	B.5	-297.83	-228.79

Total Equity as per Ind AS	27845.71	16928.36
----------------------------	----------	----------

'0' Zero denotes less than a lakh

ii) Reconciliation of total comprehensive income for the year ended 31 March 2022

(Rs. in Lakhs)

Particulars	Note	31 March 2022
Net profit as per Previous GAAP		5858.94
a) Remeasurements (gain)/loss on defined benefit plan	B.2	-10.71
b) Deferred tax impact on above adjustment	B.2	2.70
c) Change in fair value of investments in mutual funds	B.1	24.39
d) Deferred tax impact on above adjustment	B.1	-6.14
e) Provision for expected credit loss	B.5	-92.27
f) Deferred tax impact on above adjustment	B.5	23.22
g) Change in fair value of investment in equity instrument	B.6	135.14
h) Deferred tax impact on above adjustment	B.6	-34.01
Profit after tax as per Ind AS		5901.26
Other comprehensive income (net of tax)	B.3	8.01
Total comprehensive income as per Ind AS		5909.27

F. Impact of Ind AS adoption on the statement of cash flows for the year ended 31 March 2022

All the adjustments on account of Ind AS are non - cash in nature and hence, there is no material impact on the cash flows in the statement of cash flows.

S.N.	Explanation to reconciliation:
B.1	Tax adjustments
	Under the previous GAAP, interest free lease security deposits given (that are refundable in cash on expiry/termination of the lease term) were recorded at their transaction value. Under Ind AS, all financial assets are required to be measured at fair value. Accordingly, the Company has fair valued lease security deposits under Ind AS. Difference between the fair value and transaction value of the security deposits has been recognised as prepaid expenses. Consequent to this change, security deposits decreased by Rs. 378 lakhs as at 31 March 2016 (1 April 2015: Rs.497 lakhs) and prepaid expenses increased by Rs. 326 lakhs as at March 2016 (1 April 2015: Rs. 448 lakhs). Total equity decreased by Rs.49 lakhs as at 1 April, 2015. The profit for the year ended on 31 March 2016 decreased by Rs.3 lakhs due to recognition of prepaid expenses over the lease term amounting to Rs. 155 lakhs which is partially offset by notional interest income of Rs. 152 lakhs recognised on security deposits.

B.1	Fair valuation of Investment in mutual funds
	Under the Previous GAAP, investment in mutual funds were carried at cost. Under Ind AS 109, mutual funds are carried at fair value and the resultant gain/losses are recorded in the statement of profit and loss. Accordingly, profit for the year ended 31 March 2022 increased by 18.25 Lakhs (net of tax 6.14 Lakhs). Further, equity as at 31 March 2022 and 1 April 2021 increased by 41.05 Lakhs and 22.80 Lakhs.
B.2	Remeasurements of defined benefit plans
	Under the Previous GAAP, remeasurements i.e. actuarial gains and losses on the net defined benefit liability were recognised in the standalone statement of profit and loss. Under Ind AS, these remeasurements are recognised in other comprehensive income instead of the standalone statement of profit and loss. As a result of this change, the profit for the year ended 31 March 2022 decreased by 8.01 Lakhs (net of tax of 2.70 Lakhs). There is no impact on the total equity as at 31 March 2022.
B.3	Other comprehensive income (OCI)
	Under the Previous GAAP, the Company was not required to present other comprehensive income (OCI) separately. Hence, it has reconciled Previous GAAP profit or loss to profit or loss as per Ind-AS. Further, Ind-AS profit or loss is reconciled to total comprehensive income as per Ind-AS.
B.4	Under the Previous GAAP, 11 Redeemable non cumulative preference shares were considered as equity whereas basis the evaluation under Ind AS these 11 Redeemable non cumulative preference shares are considered as financial liability.
B.5	Under the Previous GAAP, loss provision for trade receivable was created based on credit risk assessment. Under Ind AS, the said provisions are based on assessment of risk of default and timing of collection. Accordingly, profit for the year ended 31 March 2022 decreased by 69.05 Lakhs (net of tax 23.22 Lakhs). Further, equity as at 31 March 2022 and 1 April 2021 decreased by 297.83 Lakhs and 228.79 Lakhs.
B.6	Under the Previous GAAP, investment in equity instruments were carried at cost. Under Ind AS 109, the same is carried at fair value and the resultant gain/loss is recorded in the standalone statement of profit and loss. Accordingly, profit for the year ended 31 March 2022 increased by 101.13 Lakhs (net of tax 34.01 Lakhs). Further, equity as at 31 March 2022 and 1 April 2021 increased by 417.33 Lakhs and 316.21 Lakhs.