

ARVIND MOTORS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U35999KA1999PTC024798	
Permanent account number of entity	AACCA9931F	
Address of registered office of company	14-2-112 BALMATTA ROAD MANGALORE 575001	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	1,328	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	02/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	www.arvindmotors.com	
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)	14-2-112 BALMATTA ROAD MANGALORE 575001	
Name of city of place of maintenance of computer servers (storing accounting data)	MANGALORE	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	KARNATAKA	
Pin code of place of maintenance of computer servers (storing accounting data)	575001	
Name of district of place of maintenance of computer servers (storing accounting data)	DAKSHINA KANNADA	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	0824-2455308	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code	8704	2701
Description of product or service category	MOTOR VEHICLES	BUBRICATING OIL PRODUCTS
Turnover of product or service category	802,72,31,983.78	8,10,51,984.19
Highest turnover contributing product or service (ITC 8 digit) code	87040000	27101980
Description of product or service	MOTOR VEHICLES	BUBRICATING OIL PRODUCTS
Turnover of highest contributing product or service	802,72,31,983.78	8,10,51,984.19

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

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited	Vehicle Maintenance and asset purchase	Vehicle Maintenance and asset purchase
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
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	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited	Vehicle Maintenance and asset purchase	Vehicle Maintenance and asset purchase
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	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	Vehicle Maintenance received and asset sold	Vehicle Maintenance and asset purchase	Vehicle Maintenance received and asset sold	Vehicle Maintenance and asset purchase
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	NA
Whether approval taken from board for material contracts/arrangements/transactions with related party	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Aroor Shilpa Rao	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited
Nature of related party relationship	Key managerial personnel or his relative	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
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	Aroor Shilpa Rao	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited	Supreme Auto Dealers Private Limited
Nature of related party relationship	Key managerial personnel or his relative	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	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	Salary paid	Rent Agreement	Rent Agreement	Manpower Supply
Duration of material contracts/arrangements/transactions with related party	NA	10 years (from 01.06.2020 to 31.05.2030)	Rental arrangement Vide letter dated 28.04.2022. However, there is no rent agreement	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	21/03/2022	18/05/2020	11/04/2022	
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	9
	01/04/2023 to 31/03/2024
Name of related party	Mandovi Motors Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
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	Mandovi Motors 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	Rent Agreement
Duration of material contracts/arrangements/transactions with related party	11 months
Dates of approval of material contracts/arrangements/transactions with related party by board	28/09/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	30,00,000

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	AROOR KISHORE RAO	AROOR PADMINI KISHORE RAO
Designation of director	MANAGING DIRECTOR	DIRECTOR
Director identification number of director	00357245	00357250
Date of signing board report	02/09/2024	02/09/2024

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Your Directors would like to inform that audit trail facility will be implemented from the financial year 2024-2025.

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	Textual information (3) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (4) [See below]
Disclosures relating to amount recommended to be paid as dividend	To strengthen the financial position of the Company and to augment working capital your directors do not recommend any dividend during the year under review.
Details regarding energy conservation	Textual information (5) [See below]
Details regarding technology absorption	Textual information (6) [See below]
Details regarding foreign exchange earnings and outgo	There was no Foreign Exchange Earnings and Foreign outgo during the year under review.
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	02/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The draft Annual Return of the Company can be viewed on the Company's website www.arvindmotors.com
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]	Company is regularly reviewing the overall business conditions as well as industrial scenario to cover the risk pertaining to the current business of the company.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in the nature of business of the Company during the year.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any Subsidiary, Joint Venture or Associate Company.

Details relating to deposits covered under chapter v of companies act [TextBlock]	During the period under review the company has not accepted any deposit pursuant to section 73 of the Companies Act 2013.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The company has adequate internal financial controls with reference to financial statements (IFCFR) that commensurate with the size and operations of the company.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	NA
Number of meetings of board	23

Textual information (1)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, the company, has used an accounting software which is a third-party software, for maintaining its books of account and in absence of edit log we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

Directors Report

To,
The Members,
Your Directors have pleasure in presenting their 26th Annual Report together with Audited Financial Statements of Accounts for the Financial Year ended March 31st, 2024.

1. Financial summary or highlights/Performance of the Company

Financial Result:

(In Rupees- In Lakhs)

Sl No.	Particulars	2023-2024	2022-2023
1.	Gross Revenue	88,191.09	83,604.75
2.	Profit/ (Loss) Before Finance Costs and Depreciation	2,330.83	2,259.97
3.	Finance Costs	1,509.55	1,137.56
4.	Profit/ (Loss) after Finance Costs before depreciation	821.28	1,122.41
5.	Provision for Depreciation	478.95	404.37
6.	Net Profit/ (Loss) Before Tax	342.33	718.04
7.	Tax Expenses/ (deferred tax)	106.18	(378.76)
8.	Net Profit/ (Loss)After Tax	236.15	1,096.80

2. Details Of Subsidiary, Joint Venture Or Associate Companies

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

3. Dividend

To strengthen the financial position of the Company and to augment working capital your directors do not recommend any dividend during the year under review.

4. Reserves

For the financial year ended 31st March, 2024, the Company has transferred Rs. 9,00,00,000 from the surplus account to the general reserves vide board resolution dated 01.01.2024, which has been utilised while allotting 900,000 equity shares of Rs. 100 each as bonus issue to the existing shareholders of the company.

5. Brief description of the Company's working during the year/State of Company's affair

The Company has earned Revenue including Other Income of Rs. 88,191.09 /- (In Lakhs) during the current year as against Rs. 83,604.75/- (In Lakhs) during the previous year. The Net profit of the Company for the current year is Rs. 236.15 /-(In Lakhs) as against the net profit of Rs. 1,096.80/- (In Lakhs) for previous year.

6. Change in the nature of business, if any

There is no change in the nature of business of the Company during the year.

7. Share capital:

During the year under review, the Authorised Capital of the company was increased from Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh only)

divided into 1,50,000 (One Lakh Fifty Thousand) Equity shares of Rs. 100/- (Rupees Hundred only) each to Rs.10,00,00,000/- (Rupees Ten Crore only) divided into 10,00,000 (Ten Lakh) Equity shares of Rs. 100/- (Rupees Hundred only) each each vide ordinary resolution passed in the Extra-ordinary General Meeting of the shareholders held on 07.11.2023. Further the board vide board resolution dated 01.02.2024 decided to issue and allot 9,00,000 bonus shares of Rs. 100/- each to the existing shareholders in the ratio of 10:1; ten shares for every one share held.

8. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

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

9. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

10. Deposits

During the period under review the company has not accepted any deposit pursuant to section 73 of the Companies Act 2013.

11. Statutory Auditors

M/s Vyjayanthi & Co. (FRN: 018584S), Chartered Accountants, who are the statutory auditors of the Company, hold office until the conclusion of the Annual General Meeting to be held in the year 2026. Members appointed them in the Annual General Meeting held on 20.12.2021 to hold office till the conclusion of the Annual General Meeting to be held in the year 2026.

12. Auditors' Report

The observations of the auditors in their report are self-explanatory and therefore, in the opinion of the Directors, do not call for further comments. There is no major Qualified Opinion in the Auditor's Report which requires comments except:

1. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, the company, has used an accounting software which is a third-party software, for maintaining its books of account and in absence of edit log we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

Your Directors would like to inform that audit trail facility will be implemented from the financial year 2024-2025.

13. Annual return

The draft Annual Return of the Company can be viewed on the Company's website www.arvindmotors.com

14. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(i) (A) Conservation of Energy -

The Company is continuously reviewing its energy saving systems and implemented energy saving mechanism by adopting latest energy saving devices. Further the company is considering various options in order to reduce the wastages involved in usage of energy resources.

(B) Technology absorption

(i) Efforts made towards technology absorption: The Company has in house technology updation system and no technology absorption from external sources.

(ii) Benefits derived like product improvement, cost reduction, product development, import substitution, etc., : -- Nil

(iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year): -- NA

a) Details of technology imported:

b) Year of import.

c) Whether the technology been fully absorbed?

d) If not fully absorbed, areas where this has not taken place, reasons there for and future plans of action.

(iv) The expenditure incurred on Research and Development: -- Nil

(ii) Foreign exchange earnings and Outgo:

There was no Foreign Exchange Earnings and Foreign outgo during the year under review.

15. Directors:

As on March 31st 2024, the strength of the Board of Directors was 5. The composition of the Board as on March 31st 2024, is as under:

Name of the Director	Designation	Date of appointment
Aroor Kishore Rao	Managing Director	22.02.1999
Aroor Padmini Kishore Rao	Director	01.04.2006
Aroor Ashok Rao	Director	22.02.1999
Aroor Sanjay Rao	Director	22.02.1999
Aroor Arjun Rao	Director	01.04.2010

Changes in the Board of Directors during 2023-2024.

There were no changes in the composition of the board of directors during the year.

16. Number of meetings of the Board of Directors

The Board of Directors met 23 times in the financial year 2023-2024 which is on 04.04.2023, 11.04.2023, 29.05.2023, 31.05.2023, 20.06.2023, 31.07.2023, 02.08.2023, 28.08.2023, 02.09.2023, 08.09.2023, 28.09.2023, 25.10.2023, 27.10.2023, 06.11.2023, 04.12.2023, 01.01.2024, 10.01.2024, 01.02.2024, 09.02.2024, 16.02.2024, 29.02.2024, 18.03.2024 and 19.03.2024. The maximum interval between any two meetings did not exceed 120 days as specified under sub-section (1) of section 173 of the Companies Act 2013.

17. Corporate Social Responsibility (CSR):

As part of company's Corporate Social Responsibilities initiatives, the company has undertaken projects in areas of setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens, which is in accordance with Schedule VII of Companies Act, 2013. Since the amount to be spent by the company under CSR does not exceed fifty lakh rupees, the requirement under sub-section (1) of Section 135 for constitution of the Corporate Social Responsibility Committee is not applicable to the company. The CSR policy may be viewed at www.arvindmotors.com. The annual report on CSR activities are annexed herewith in Annexure A.

18. Particulars of loans, guarantees or investments under section 186

During the year under review, the company has not given any loans, or invested in other company as per sub-section (2) of Section 186 of the Companies Act, 2013. However The company has to extended corporate Guarantee and provided Immovable property as a collateral security standing in the name of the company located at Padukodi, Kuloor-Kavoor Road, Mangalore- 575013 to the Mandovi Motors Private Limited, a company in which directors are interested for availing various credit facilities from Axis Bank, Mangalore for an amount not exceeding Rs.20,00,00,000/- (Rupees Twenty Crores Only) as may be required for their principal business activities including any such amounts to meet their working capital requirements

19. Particulars of contracts or arrangements with related parties:

There are contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013. However certain Arms length transactions are disclosed in Form AOC-2 attached to this report.

20. Details of Establishment of Vigil Mechanism for Directors and Employees

The establishment of vigil mechanism for directors and employees to report genuine concerns has been incorporated in company's vigil mechanism policy. The Company has designated Mr. Aroor Kishore Rao as ombudsperson for receiving any complaints under the policy. The company's vigil mechanism policy may be viewed at www.arvindmotors.com.

21. Risk management policy

Company is regularly reviewing the overall business conditions as well as industrial scenario to cover the risk pertaining to the current business of the company.

22. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, state that—

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of

this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The 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 operating effectively.

23. Compliance under Secretarial Standard

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

24. Cost Records

The company was not required to maintain the cost records as required under sub-section (1) of section 148 of the Companies Act, 2013

25. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Your Company has always believed in providing a safe and harassment free workplace for every individual working in the Company's premises through various interventions and practices. The Company endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

The Company has in place a robust policy on prevention of sexual harassment at workplace. The policy aims at prevention of harassment of employees as well as contract/indirect employees and lays down the guidelines for identification, reporting and prevention of sexual harassment. There is an Internal Complaints Committee (ICC) which is responsible for redressal of complaints related to sexual harassment and follows the guidelines provided in the policy.

During the year ended 31st March, 2024 the Internal Complaints Committee have not received any complaints pertaining to sexual harassment.

26. Internal Financial Control over financial statements (IFCFR)

The company has adequate internal financial controls with reference to financial statements (IFCFR) that commensurate with the size and operations of the company.

27. The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

There are no applications made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

28. 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.

There was no one time settlement done during the year under review. Hence no valuation was required to be done.

29. Acknowledgements

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For and on Behalf of the Directors
For ARVIND MOTORS PRIVATE LIMITED

PLACE: MANGALORE
DATE: 02.09.2024

AROOR KISHORE RAO
MANAGING DIRECTOR
DIN: 00357245

AROOR PADMINI KISHORE RAO
DIRECTOR
DIN: 00357250

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 fourth proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis:

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	-
b)	Nature of contracts/arrangements/transaction	-
c)	Duration of the contracts/arrangements/transaction	-
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	-
e)	Justification for entering into such contracts or arrangements or transactions'	-
f)	Date of approval by the Board	-
g)	Amount paid as advances, if any	-
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

2. i) Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party	Supreme Auto Dealers Private Limited
2.	Nature of relationship	Common Directors
3.	Nature of contracts/arrangements/transaction	Vehicle Maintenance received and asset sold

4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Vehicle Maintenance received and asset sold amounting to Rs. 5,58,000/-
6.	Date of approval by the Board	Date of board approval is not required as it is in the ordinary course of business
7.	Amount paid as advances, if any	-

ii) Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party	Supreme Auto Dealers Private Limited
2.	Nature of relationship	Common Directors
3.	Nature of contracts/arrangements/transaction	Vehicle Maintenance and asset purchase
4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Vehicle Maintenance and asset purchase amounting to Rs. 37,000/-
6.	Date of approval by the Board	Date of board approval is not required as it is in the ordinary course of business
7.	Amount paid as advances, if any	-

iii) Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party	Mandovi Motors Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Vehicle Maintenance received and asset sold

4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Vehicle Maintenance received and asset sold amounting to Rs. 22,22,000/-
6.	Date of approval by the Board	Date of board approval is not required as it is in the ordinary course of business
7.	Amount paid as advances, if any	-

iv) Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party	Mandovi Motors Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Vehicle Maintenance and asset purchase
4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Vehicle Maintenance and asset purchase amounting to Rs. 47,98,000/-
6.	Date of approval by the Board	Date of board approval is not required as it is in the ordinary course of business
7.	Amount paid as advances, if any	-

v) Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party	Aroor Shilpa Rao
2.	Nature of relationship	Relative of Directors
3.	Nature of contracts/arrangements/transaction	Salary paid

4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Salary paid amounting to Rs. 36,00,000/-
6.	Date of approval by the Board	21.03.2022
7.	Amount paid as advances, if any	-

vi) Details of contracts or arrangements or transactions at Arm's length basis

SL. No.	Particulars	Details
1.	Name (s) of the related party	Supreme Auto Dealers Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Rent Agreement
4.	Duration of the contracts/arrangements/transaction	10 years (from 01.06.2020 to 31.05.2030)
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Rent amounting to Rs. 48,00,000/-
6.	Date of approval by the Board	18.05.2020
7.	Amount paid as advances, if any	-

vii) Details of contracts or arrangements or transactions at Arm's length basis

SL. No.	Particulars	Details
1.	Name (s) of the related party	Supreme Auto Dealers Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Rent Agreement
4.	Duration of the contracts/arrangements/transaction	Rental arrangement Vide letter dated 28.04.2022. However, there is no rent agreement

5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Rent amounting to Rs.2,40,000/-
6.	Date of approval by the Board	11.04.2022
7.	Amount paid as advances, if any	-

viii) Details of contracts or arrangements or transactions at Arm's length basis

SL. No.	Particulars	Details
1.	Name (s) of the related party	Supreme Auto Dealers Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Manpower Supply
4.	Duration of the contracts/arrangements/transaction	-
5.	Salient terms of the contracts or arrangements or transaction including the value, if any	Manpower Supply amounting to Rs.9,51,000/-
6.	Date of approval by the Board	Date of board approval is not required as it is in the ordinary course of business
7.	Amount paid as advances, if any	-

ix) Details of contracts or arrangements or transactions at Arm's length basis

SL. No.	Particulars	Details
1.	Name (s) of the related party	Mandovi Motors Private Limited
2.	Nature of relationship	Common Director
3.	Nature of contracts/arrangements/transaction	Rent Agreement
4.	Duration of the contracts/arrangements/transaction	11 months
	Salient terms of the contracts or arrangements or transaction including	Rent received amounting to Rs. 1,80,00,000/-

5.	the value, if any	inclusive of GST
6.	Date of approval by the Board	02.09.2022,28.09.2023
7.	Amount paid as advances, if any	Interest free Refundable Security deposit of Rs. 30,00,000/-

For and on Behalf of the Directors
For ARVIND MOTORS PRIVATE LIMITED

PLACE: MANGALORE DATE: 02.09.2024	AROOR KISHORE RAO MANAGING DIRECTOR DIN: 00357245	AROOR PADMINI KISHORE RAO DIRECTOR DIN: 00357250
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ANNEXURE - A
ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company:

CSR is a form of corporate self regulation integrated into business model. It is the process aimed at embracing the responsibility for the actions of the company and encourages a positive impact through our activities on the environment, consumers, employees, communities, stakeholders and all other members of the public who may also be considered to be the stakeholders in general. CSR Policy of the company aims at such activities which include social business projects and promoting education. Company aims to undertake projects/activities as mentioned under Schedule VII of Companies Act, 2013.

2. Composition of CSR Committee:

Sl.No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
NOT APPLICABLE*				

*Since the amount to be spent by the company under CSR does not exceed fifty lakh rupees, the requirement under sub-section (1) of Section 135 for constitution of the Corporate Social Responsibility Committee is not applicable to the company.

3. Provide Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: www.arvindmotors.com

4. Provide Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.- Not Applicable

5. a. Average net profit of the company as per sub-section (5) of section 135: Rs.1,25,08,493.14/-

b. Two percent of average net profit of the Company as per sub-section (5) of section 135: Rs. 2,50,169.86/-

c. Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

d. Amount required to be set off for the financial year, if any: Nil

e. Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 2,50,169.86/-

6. a. Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 6,78,919/-

b. Amount spent in administrative overheads: Nil

c. Amount spent on Impact Assessment, if applicable: Nil

d. Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 6,78,919/-

e. CSR amount spent or unspent for the Financial Year:

Total Amount

Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.	Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135				
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
6,78,919	NA	NA	NA	NA	NA

f. Excess amount for set-off, if any:

Sl. No	Particulars	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	2,50,169.86
(ii)	Total amount spent for the Financial Year	6,78,919
(iii)	Excess amount spent for the financial year [(ii)-(i)]	4,28,749.14
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	4,28,749.14

*The Company has a total excess amount of Rs. 4,28,749.14 (being the excess CSR spent during the preceding three financial years) available for set off in the succeeding three financial years.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

Sl. No.	Preceding Financial Year(s).	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any	Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency, if any
	Amount Date of (in Rs). transfer						
1	FY-1				NIL		

2	FY-2
3	FY-3

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Yes/ No

If Yes, enter the number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR Amount spent	Details of Company/ Authority/ beneficiary of the registered owner
(1)	(2)	(3)	(4)	(5)	(6)
	CSR Registration Number, if applicable		Name		Registered address
Not Applicable					

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135: Not Applicable

For and on behalf of the Board of Directors

DATE: 02.09.2024 PLACE: MANGALORE	AROOR KISHORE RAO MANAGING DIRECTOR DIN: 00357245	AROOR PADMINI KISHORE RAO DIRECTOR DIN: 00357250
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Textual information (3)

Description of state of companies affair

The Company has earned Revenue including Other Income of Rs. 88,191.09 /- (In Lakhs) during the current year as against Rs. 83,604.75/- (In Lakhs) during the previous year. The Net profit of the Company for the current year is Rs. 236.15 /-(In Lakhs) as against the net profit of Rs. 1,096.80/- (In Lakhs) for previous year.

Textual information (4)

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

For the financial year ended 31st March, 2024, the Company has transferred Rs. 9,00,00,000 from the surplus account to the general reserves vide board resolution dated 01.01.2024, which has been utilised while allotting 900,000 equity shares of Rs. 100 each as bonus issue to the existing shareholders of the company.

Textual information (5)

Details regarding energy conservation

The Company is continuously reviewing its energy saving systems and implemented energy saving mechanism by adopting latest energy saving devices. Further the company is considering various options in order to reduce the wastages involved in usage of energy resources.

Textual information (6)

Details regarding technology absorption

(i) Efforts made towards technology absorption: The Company has in house technology updation system and no technology absorption from external sources. (ii) Benefits derived like product improvement, cost reduction, product development, import substitution, etc., : -- Nil (iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year): -- NA a) Details of technology imported: b) Year of import. c) Whether the technology been fully absorbed? d) If not fully absorbed, areas where this has not taken place, reasons there for and future plans of action. (iv) The expenditure incurred on Research and Development: -- Nil

Textual information (7)

Disclosures in director's responsibility statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, 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 this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The directors had prepared the annual accounts on a going concern basis; and (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (8)

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

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

Textual information (9)

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

During the year under review, the company has not given any loans, or invested in other company as per sub-section (2) of Section 186 of the Companies Act, 2013. However The company has to extended corporate Guarantee and provided Immovable property as a collateral security standing in the name of the company located at Padukodi, Kuloor-Kavoor Road, Mangalore- 575013 to the Mandovi Motors Private Limited, a company in which directors are interested for availing various credit facilities from Axis Bank, Mangalore for an amount not exceeding Rs.20,00,00,000/- (Rupees Twenty Crores Only) as may be required for their principal business activities including any such amounts to meet their working capital requirements.

Textual information (10)

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

There are contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013. However certain Arms length transactions are disclosed in Form AOC-2 attached to this report.

Textual information (11)

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

As part of company's Corporate Social Responsibilities initiatives, the company has undertaken projects in areas of setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens , which is in accordance with Schedule VII of Companies Act, 2013 . Since the amount to be spent by the company under CSR does not exceed fifty lakh rupees, the requirement under sub-section (1) of Section 135 for constitution of the Corporate Social Responsibility Committee is not applicable to the company. The CSR policy may be viewed at www.arvindmotors.com . The annual report on CSR activities are annexed herewith in Annexure A.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

Financial Result:
(In Rupees- In Lakhs)

Sl No.	Particulars	2023-2024	2022-2023
1.	Gross Revenue	88,191.09	83,604.75
2.	Profit/ (Loss) Before Finance Costs and Depreciation	2,330.83	2,259.97
3.	Finance Costs	1,509.55	1,137.56
4.	Profit/ (Loss) after Finance Costs before depreciation	821.28	1,122.41
5.	Provision for Depreciation	478.95	404.37
6.	Net Profit/ (Loss) Before Tax	342.33	718.04
7.	Tax Expenses/ (deferred tax)	106.18	(378.76)
8.	Net Profit/ (Loss)After Tax	236.15	1,096.80

Textual information (13)

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

As on March 31 st 2024, the strength of the Board of Directors was 5 . The composition of the Board as on March 31 st 2024, is as under:

Name of the Director	Designation	Date of appointment
Aroor Kishore Rao	Managing Director	22.02.1999
Aroor Padmini Kishore Rao	Director	01.04.2006
Aroor Ashok Rao	Director	22.02.1999
Aroor Sanjay Rao	Director	22.02.1999
Aroor Arjun Rao	Director	01.04.2010

Changes in the Board of Directors during 2023-2024.

There were no changes in the composition of the board of directors during the year.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	VYJAYANTHI & CO
Name of auditor signing report	MUNDKUR VYJAYANTHI PRABHU
Firms registration number of audit firm	018584S
Membership number of auditor	244256
Address of auditors	Madhavkripa, Shenoy Compound, Opp. SRHP School, Yeyyadi Konchady, Mangalore-575008
Permanent account number of auditor or auditor's firm	DBSPP2916Q
SRN of form ADT-1	T86321783
Date of signing audit report by auditors	02/09/2024
Date of signing of balance sheet by auditors	02/09/2024

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	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	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (14) [See below]	
Disclosure in auditors report relating to inventories	Textual information (15) [See below]	
Disclosure in auditors report relating to loans	Textual information (16) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (17) [See below]	
Disclosure in auditors report relating to deposits accepted		In my opinion and according to information and explanation given to me, The Company has not accepted deposits from the public.
Disclosure in auditors report relating to maintenance of cost records		Textual information (18) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (19) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (20) [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	According to the information and explanations given to me and the records of the company examined by me, no fraud by or on the company has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) (a), 3 (xii) (b) and 3 (xii) (c) of the order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (21) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (22) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (23) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (24) [See below]
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Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (25) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (26) [See below]

Textual information (14)

Disclosure relating to physical verification and material discrepancies of fixed assets

The Property, Plant and Equipment of the Company were physically verified in full by the management during the year. According to the information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.

Textual information (15)

Disclosure in auditors report relating to inventories

The inventory has been physically verified by the management during the year. In my opinion, the frequency of such verification is reasonable and the coverage and procedure of such verification by the management is appropriate. According to the information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.

Textual information (16)

Disclosure in auditors report relating to loans

The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

Textual information (17)

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

In my opinion and according to information and explanation given to me the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

Textual information (18)

Disclosure in auditors report relating to maintenance of cost records

The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

Textual information (19)

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

According to the information and explanations given to me and on the basis of my examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

Textual information (20)

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

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

Textual information (21)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (22)

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

The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the order is not applicable.

Textual information (23)

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

According to the information and explanations given to me and based on my examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

Textual information (24)

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

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) (a), 3(xvi) (b), 3(xvi) (c) and 3(xvi) (d) of the order is not applicable.

Textual information (25)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To The Members of ARVIND MOTORS PRIVATE LIMITED, BALMATTA ROAD, MANGALORE

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of ARVIND MOTORS PRIVATE LIMITED, BALMATTA ROAD, MANGALORE ("the company") which comprise the Balance Sheet as at March 31, 2024, and the statement of Profit and Loss, and the statement of cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

I conducted my audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of my report. I am 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 my audit of the financial statements under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

Key audit matters

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

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

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report but does not include the standalone financial statements and my auditor's report thereon. The annual report is to be made available to me after the date of the auditor's report.

My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the standalone financial statements my responsibility is to read the other information identified above when it becomes available and in doing so consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the other information identified above if I conclude that there is a material misstatement there in I am required to communicate the matter to those charged with governance and take necessary actions as applicable under the relevant laws and regulations.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information of board of director's report but does not include the financial statements and my auditor's report thereon.

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

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

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

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act .

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, I give in Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In my opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act.

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to my separate report in "Annexure B". My report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me;

a. The Company does not have any pending litigations which would impact its financial position;

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

c. The Company is not liable to transfer any amount to Investor Education and Protection Fund .

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

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

f. The company has not declared or paid dividend during the year.

(g) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, the company, has used an accounting software which is a third-party software, for maintaining its books of account and in absence of edit log we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For M/S VYJAYANTHI & CO
Chartered Accountants,
FR No. 018584S

(CA M VYJAYANTHI PRABHU)
Proprietor
Membership No 244256
UDIN: 24244256BKCWCJ6209
Place: Mangalore
Date: 02/09/2024

Annexure "A" to the Independent Auditor's Report*

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of my report to the members of ARVIND MOTORS PRIVATE LIMITED, BALMATTAROAD, MANGALORE of even date)

Clause 3:

1. In respect of the Company's Property, Plant and Equipment:

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

(ii) According to the information and explanations given to me, the records examined by me, I report that the Company does not hold any intangible assets in the name of the Company as at the balance sheet date.

(b) The Property, Plant and Equipment of the Company were physically verified in full by the management during the year. According to the

information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to me, the records examined by me, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company. Accordingly, paragraph 3 (i)(c) of the order is not applicable.

(d) According to the information and explanations given to me, the records examined by me, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to me, the records examined by me, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

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

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

3. a) The company has provided corporate guarantee and extended Security amounting to Rs. 20,00,00,000 in favour of Axis Bank during the year for availing various credit facilities by Mandovi Motors Private Limited.

A) The aggregate amount of guarantee given during the year for availing various credit facilities by its subsidiary company Mandovi Motors Private Limited is Rs. 20,00,00,000/-

B) No loans or guarantees or securities have been given during the year to any other parties other than Mandovi Motors Private Limited, subsidiaries, joint ventures and associates. The balance outstanding with respect to loans or advances granted to subsidiaries, joint ventures and associates is nil.

b) The guarantees given and terms and conditions of guarantees provided are not prejudicial to the company's interest.

c) d) e) f) clauses are not applicable since guarantee and security is extended and not loans.

4. In my opinion and according to information and explanation given to me the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5. In my opinion and according to information and explanation given to me, The Company has not accepted deposits from the public.

6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

7. In respect of statutory dues:

a) According to the information and explanations given to me and on the basis of my examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to me, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to me and the records of the company examined by me, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. In my opinion and according to the information and explanations given to me, there are no transactions that are recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961),

9. In my opinion and according to the information and explanations given to me, with respect to Loans/Borrowings:

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

b. The company is not been declared as a willful defaulter by any bank or financial institution or other lender.

c. Term loans were applied for the purpose for which the loans were obtained and the amount of loan is not diverted.

d. Funds raised on short term basis have not been utilised for long term purposes.

e. The company has neither taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures nor it has any subsidiaries, associates or joint ventures.

f. The company has neither raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies nor it has any subsidiaries, joint ventures or associate companies.

10. (a). The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x) (a) of the order is not applicable.

(b). The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the order is not applicable.

11. Frauds:

a) According to the information and explanations given to me and the records of the company examined by me, no fraud by or on the company has been noticed or reported during the year.

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

c) There were no whistle-blower complaints received during the year by the company. Accordingly, paragraph 3 (xi) (c) of the order is not applicable.

12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) (a), 3 (xii) (b) and 3 (xii) (c) of the order is not applicable to the Company.

13. According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. As per the Companies Act, 2013 internal audit system is applicable to the company.

(a) The company has an internal audit system commensurate with the size and nature of its business;

(b) The reports of the Internal Auditors for the period under audit were considered by me;

15. According to the information and explanations given to me and based on my examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) (a), 3(xvi) (b), 3(xvi) (c) and 3(xvi) (d) of the order is not applicable.

17. The company has not incurred cash loss in the current financial year and in the immediately preceding financial year the cash loss was NIL.

18. There is no resignation of the statutory auditors during the year.

19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, and my knowledge of the Board of Directors and management plans, I am of the opinion that no material uncertainty exists as on the date of the audit report that the company is 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.

20. Based on my examination of the records of the company, section 135 of the Companies Act, 2013 is applicable.

a) In respect of other than ongoing projects, the company has no unspent amount to be transferred to Fund specified in Schedule VII.

b) There are no unspent balances to be transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

21. There is no consolidation of financial statements, accordingly reporting under clause 3(xxi) is not applicable.

Clause 4: NOT APPLICABLE.

For M/S VYJAYANTHI & CO
Chartered Accountants,
FR No. 018584S

(CA M VYJAYANTHI PRABHU)
Proprietor
Membership No 244256
UDIN: 24244256BKCWCJ6209
Place: Mangalore
Date: 02/09/2024

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of my report to the Members of ARVIND MOTORS PRIVATE LIMITED, BALMATTA ROAD, MANGALORE of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub - section 3 of section 143 of the Companies Act, 2013 ("the Act")

I have audited the internal financial controls over financial reporting of ARVIND MOTORS PRIVATE LIMITED (“The Company”) as at March 31, 2024, in conjunction with my audit of the financial statements of the Company for the year ended on that date.

Management’s responsibility for internal financial controls

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

Auditors’ responsibility

My responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on my audit. I conducted my 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 I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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

I believe that the audit evidence I have obtained, is sufficient and appropriate to provide a basis for my audit opinion on the Company’s internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

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

Limitations of internal financial controls over financial reporting

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

Opinion

In my opinion and according to the information and explanations given to me, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S VYJAYANTHI & CO
Chartered Accountants,
FR No. 018584S

(CA M VYJAYANTHI PRABHU)
Proprietor
Membership No 244256
UDIN: 24244256BKCWCJ6209
Place: Mangalore
Date: 02/09/2024

Textual information (26)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

1. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, the company, has used an accounting software which is a third-party software, for maintaining its books of account and in absence of edit log we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	9,90,00,000	90,00,000	
Reserves and surplus	25,33,08,375.07	30,84,50,896.88	
Total shareholders' funds	35,23,08,375.07	31,74,50,896.88	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	13,42,79,905.8	17,85,06,227.92	
Deferred tax liabilities (net)	-2,84,62,923	-3,90,66,155.3	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	10,58,16,982.8	13,94,40,072.62	
Current liabilities [Abstract]			
Short-term borrowings	140,42,99,590.85	132,28,80,919.61	
Trade payables	51,21,09,604.12	14,62,02,285.01	
Other current liabilities	17,58,69,711.96	19,25,63,687.05	
Short-term provisions	1,67,68,091	3,36,05,648	
Total current liabilities	210,90,46,997.93	169,52,52,539.67	
Total equity and liabilities	256,71,72,355.8	215,21,43,509.17	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	58,68,80,561.13	57,51,19,599.08	55,83,86,429.42
Intangible assets	0	0	
Tangible assets capital work-in-progress	2,38,28,085.04	26,30,069.05	
Total fixed assets	61,07,08,646.17	57,77,49,668.13	
Non-current investments	5,00,000	7,00,000	
Long-term loans and advances	0	0	
Total non-current assets	61,12,08,646.17	57,84,49,668.13	
Current assets [Abstract]			
Current investments	0	0	
Inventories	69,71,41,805.5	48,92,75,715.3	
Trade receivables	81,63,62,800.12	58,62,12,118.22	
Cash and bank balances	20,27,20,963.08	27,95,76,366.48	
Short-term loans and advances	23,97,38,140.93	21,86,29,641.04	
Total current assets	195,59,63,709.63	157,36,93,841.04	
Total assets	256,71,72,355.8	215,21,43,509.17	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]				
Details of directors signing financial statements [Abstract]				
Details of directors signing financial statements [LineItems]				
Name of director signing financial statements [Abstract]				
First name of director	AROOR KISHORE RAO	AROOR PADMINI KISHORE RAO	AROOR ASHOK RAO	AROOR SANJAY RAO
Designation of director	Managing Director	Director	Director	Director
Director identification number of director	00357245	00357250	00357255	00357265
Date of signing of financial statements by director	02/09/2024	02/09/2024	02/09/2024	02/09/2024

Details of directors signing financial statements [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	5
	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]	
Details of directors signing financial statements [Abstract]	
Details of directors signing financial statements [LineItems]	
Name of director signing financial statements [Abstract]	
First name of director	AROOR ARJUN RAO
Designation of director	Director
Director identification number of director	02461728
Date of signing of financial statements by director	02/09/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	3,42,33,250.25	7,18,04,159.08	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	4,78,95,329.83	4,04,36,565.43	
Other adjustments to reconcile profit (loss)	-5,72,528.14	-20,35,331.32	
Other adjustments for non-cash items	1,16,04,943	0	
Total adjustments to profit (loss)	5,89,27,744.69	3,84,01,234.11	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-20,78,66,090.2	16,12,30,870.72	
Adjustments for decrease (increase) in trade receivables	-23,01,50,681.9	-23,81,03,959.5	
Adjustments for decrease (increase) in other current assets	-2,11,08,499.89	-1,70,16,146.72	
Adjustments for increase (decrease) in trade payables	36,59,07,319.11	-46,14,48,073.3	
Adjustments for increase (decrease) in other current liabilities	6,47,24,696.15	60,46,15,408.97	
Adjustments for provisions	-1,68,37,557	2,65,01,366	
Total adjustments for working capital	-4,53,30,813.73	7,57,79,466.17	
Total adjustments for reconcile profit (loss)	1,35,96,930.96	11,41,80,700.28	
Net cash flows from (used in) operations	4,78,30,181.21	18,59,84,859.36	
Interest paid	-14,92,92,221.14	-11,26,74,389.4	
Interest received	-85,09,568.41	-28,23,406.29	
Net cash flows from (used in) operating activities before extraordinary items	18,86,12,833.94	29,58,35,842.47	
Net cash flows from (used in) operating activities	18,86,12,833.94	29,58,35,842.47	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	19,26,409.48	21,64,518.99	
Purchase of tangible assets	6,19,60,184.12	5,97,31,604.36	
Interest received	85,09,568.41	28,23,406.29	
Other inflows (outflows) of cash	-2,04,25,487.84	56,25,527.32	
Net cash flows from (used in) investing activities before extraordinary items	-7,19,49,694.07	-4,91,18,151.76	
Net cash flows from (used in) investing activities	-7,19,49,694.07	-4,91,18,151.76	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	0	2,95,33,071.31	
Repayments of borrowings	4,42,26,322.12	0	
Interest paid	14,92,92,221.16	11,26,74,389.4	
Net cash flows from (used in) financing activities before extraordinary items	-19,35,18,543.28	-8,31,41,318.09	
Net cash flows from (used in) financing activities	-19,35,18,543.28	-8,31,41,318.09	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7,68,55,403.41	16,35,76,372.62	
Net increase (decrease) in cash and cash equivalents	-7,68,55,403.41	16,35,76,372.62	
Cash and cash equivalents cash flow statement at end of period	20,27,20,963.08	27,95,76,366.48	11,59,99,993.86

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [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 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	A KISHORE RAO (HUF)	A KISHORE RAO (HUF)	AROOR ASHOK RAO	AROOR ASHOK RAO
PAN of shareholder	AABHA1389P	AABHA1389P	ABOPR1786R	ABOPR1786R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,94,700	[shares] 17,700	[shares] 1,99,650	[shares] 18,150
Percentage of shareholding in company	19.67%	19.67%	20.17%	20.17%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [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 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	AROOR SANJAY RAO	AROOR SANJAY RAO	AROOR PADMINI RAO	AROOR PADMINI RAO
PAN of shareholder	ABOPR9601F	ABOPR9601F	ACOPR7186C	ACOPR7186C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,99,650	[shares] 18,150	[shares] 99,000	[shares] 9,000
Percentage of shareholding in company	20.17%	20.17%	10.00%	10.00%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 6 [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 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	AROOR ARUNDHATY RAO	AROOR ARUNDHATY RAO	AROOR ANITHA RAO	AROOR ANITHA RAO
PAN of shareholder	ADGPR1332R	ADGPR1332R	AEIPR7871J	AEIPR7871J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 99,000	[shares] 9,000	[shares] 99,000	[shares] 9,000
Percentage of shareholding in company	10.00%	10.00%	10.00%	10.00%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 7 [Member]		Shareholder 8 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	AROOR SHILPA RAO	AROOR SHILPA RAO	AROOR ARJUN RAO	AROOR ARJUN RAO
PAN of shareholder	AEMPR1484B	AEMPR1484B	AEMPR1483G	AEMPR1483G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 49,500	[shares] 4,500	[shares] 49,500	[shares] 4,500
Percentage of shareholding in company	5.00%	5.00%	5.00%	5.00%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 10,00,000	[shares] 1,50,000		[shares] 10,00,000
Value of shares authorised	10,00,00,000	1,50,00,000		10,00,00,000
Number of shares issued	[shares] 9,90,000	[shares] 90,000		[shares] 9,90,000
Value of shares issued	9,90,00,000	90,00,000		9,90,00,000
Number of shares subscribed and fully paid	[shares] 9,90,000	[shares] 90,000		[shares] 9,90,000
Value of shares subscribed and fully paid	9,90,00,000	90,00,000		9,90,00,000
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] 9,90,000	[shares] 90,000		[shares] 9,90,000
Total value of shares subscribed	9,90,00,000	90,00,000		9,90,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 9,90,000	[shares] 90,000		[shares] 9,90,000
Value of shares called	9,90,00,000	90,00,000		9,90,00,000
Value of shares paid-up	9,90,00,000	90,00,000		9,90,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 9,00,000	[shares] 0		[shares] 9,00,000
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 9,00,000	[shares] 0		[shares] 9,00,000
Total increase (decrease) in number of shares outstanding	[shares] 9,00,000	[shares] 0		[shares] 9,00,000
Number of shares outstanding at end of period	[shares] 9,90,000	[shares] 90,000	[shares] 90,000	[shares] 9,90,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	9,00,00,000	0		9,00,00,000
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total aggregate amount of increase in share capital during period	9,00,00,000	0		9,00,00,000
Total increase (decrease) in share capital	9,00,00,000	0		9,00,00,000
Share capital at end of period	9,90,00,000	90,00,000		9,90,00,000
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				

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

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY SHARES	EQUITY SHARES
Number of shares authorised	[shares] 1,50,000		[shares] 10,00,000	[shares] 1,50,000
Value of shares authorised	1,50,00,000		10,00,00,000	1,50,00,000
Number of shares issued	[shares] 90,000		[shares] 9,90,000	[shares] 90,000
Value of shares issued	90,00,000		9,90,00,000	90,00,000
Number of shares subscribed and fully paid	[shares] 90,000		[shares] 9,90,000	[shares] 90,000
Value of shares subscribed and fully paid	90,00,000		9,90,00,000	90,00,000
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] 90,000		[shares] 9,90,000	[shares] 90,000
Total value of shares subscribed	90,00,000		9,90,00,000	90,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 90,000		[shares] 9,90,000	[shares] 90,000
Value of shares called	90,00,000		9,90,00,000	90,00,000
Value of shares paid-up	90,00,000		9,90,00,000	90,00,000
Par value per share			[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 9,00,000	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 9,00,000	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 9,00,000	[shares] 0
Number of shares outstanding at end of period	[shares] 90,000	[shares] 90,000	[shares] 9,90,000	[shares] 90,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		9,00,00,000	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total aggregate amount of increase in share capital during period	0		9,00,00,000	0
Total increase (decrease) in share capital	0		9,00,00,000	0
Share capital at end of period	90,00,000	90,00,000	9,90,00,000	90,00,000
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	0

Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	0

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 90,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	90,00,000

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Number of shareholders of company	8	8
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Revaluation reserve [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	2,36,14,863.96	10,96,80,213.39		0
Other additions to reserves	10,16,20,097	0		0
Total additions to reserves	12,52,34,960.96	10,96,80,213.39		0
Deductions to reserves [Abstract]				
Other deductions to reserves	3,77,482.77	3,97,350.28		3,77,482.77
Total deductions to reserves	3,77,482.77	3,97,350.28		3,77,482.77
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	9,00,00,000	0		0
Total appropriations for dividend, dividend tax and general reserve	9,00,00,000	0		0
Appropriation towards bonus shares	9,00,00,000	0		0
Total changes in reserves	-5,51,42,521.81	10,92,82,863.11		-3,77,482.77
Reserves at end of period	25,33,08,375.07	30,84,50,896.88	19,91,68,033.77	12,52,72,984.63
Description of nature and purpose of other reserves/funds				

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Revaluation reserve [Member]		Revaluation reserve fixed assets [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	0		0	0
Total additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	3,97,350.28		3,77,482.77	3,97,350.28
Total deductions to reserves	3,97,350.28		3,77,482.77	3,97,350.28
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	-3,97,350.28		-3,77,482.77	-3,97,350.28
Reserves at end of period	12,56,50,467.4	12,60,47,817.68	12,52,72,984.63	12,56,50,467.4
Description of nature and purpose of other reserves/funds			Land and Building Revaluation	Land and Building Revaluation

Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Revaluation reserve fixed assets [Member]	Other reserves [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Other additions to reserves		9,00,00,000	0	
Total additions to reserves		9,00,00,000	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		0	0	
Transfer to general reserve		0	0	
Total appropriations for dividend, dividend tax and general reserve		0	0	
Appropriation towards bonus shares		9,00,00,000	0	
Total changes in reserves		0	0	
Reserves at end of period	12,60,47,817.68	6,51,64,700	6,51,64,700	6,51,64,700
Description of nature and purpose of other reserves/funds				

Statement of changes in reserves [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	General reserve [Member]			Other reserves, others [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0		0
Other additions to reserves	9,00,00,000	0		0
Total additions to reserves	9,00,00,000	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	9,00,00,000	0		0
Total changes in reserves	0	0		0
Reserves at end of period	3,16,21,180	3,16,21,180	3,16,21,180	3,35,43,520
Description of nature and purpose of other reserves/funds				Deffered Tax Reserve (Deffered Tax of Earlier Years)

Statement of changes in reserves [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other reserves, others [Member]		Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	2,36,14,863.96	10,96,80,213.39
Other additions to reserves		0	1,16,20,097	0
Total additions to reserves		0	3,52,34,960.96	10,96,80,213.39
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations		0	0	0
Transfer to general reserve		0	9,00,00,000	0
Total appropriations for dividend, dividend tax and general reserve		0	9,00,00,000	0
Appropriation towards bonus shares		0	0	0
Total changes in reserves		0	-5,47,65,039.04	10,96,80,213.39
Reserves at end of period	3,35,43,520	3,35,43,520	6,28,70,690.44	11,76,35,729.48
Description of nature and purpose of other reserves/funds	Deffered Tax Reserve (Deffered Tax of Earlier Years)			

Statement of changes in reserves [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2022
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	79,55,516.09

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]			
	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 [LineItems]				
Borrowings	10,23,36,000.58	12,59,76,568.7	3,19,43,905.22	5,25,29,659.22
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,23,36,000.58	12,59,76,568.7	1,51,25,138.54	2,16,56,801.54
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,23,36,000.58	12,59,76,568.7	1,51,25,138.54	2,16,56,801.54
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,23,36,000.58	12,59,76,568.7	1,51,25,138.54	2,16,56,801.54
Nature of security [Abstract]				
Nature of security	Secured by Vehicle, Em Of Balmatta, Kundapura & Peenya Property And Company Assets.	Secured by Vehicle, Em Of Balmatta, Kundapura & Peenya Property And Company Assets.		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Deposits [Member]		Deposits from directors [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,68,18,766.68	3,08,72,857.68	1,52,09,976.98	2,93,65,317.98
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Deposits from others [Member]		Borrowings [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	16,08,789.7	15,07,539.7	101,49,95,039.11	59,35,53,166.59
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Loans repayable on demand [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	38,93,04,551.74	72,93,27,753.02	101,49,95,039.11	59,35,53,166.59
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	38,93,04,551.74	72,93,27,753.02	101,49,95,039.11	59,35,53,166.59
Nature of security [Abstract]				
Nature of security			Secured by Vehicle and Spareparts Stock / Peenya, Hassan, Kundapura, Golden Jubilee and Balmatta Road Property as Collateral Security.	Secured by Vehicle and Spareparts Stock / Peenya, Hassan, Kundapura, Golden Jubilee and Balmatta Road Property as Collateral Security.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	38,93,04,551.74	72,93,27,753.02
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,19,60,184.12	5,97,31,604.36		6,19,60,184.12	5,97,31,604.36	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,82,72,812.59	-4,08,33,915.71				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	19,26,409.48	21,64,518.99		51,75,856.56	55,03,015.78	
Total disposals tangible assets	19,26,409.48	21,64,518.99		51,75,856.56	55,03,015.78	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,17,60,962.05	1,67,33,169.66		5,67,84,327.56	5,42,28,588.58	
Tangible assets at end of period	58,68,80,561.13	57,51,19,599.08	55,83,86,429.42	108,71,14,151.47	103,03,29,823.91	97,61,01,235.33

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				27,81,576.96	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4,82,72,812.59	4,08,33,915.71		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	32,49,447.08	33,38,496.79		0	0	
Total disposals tangible assets	32,49,447.08	33,38,496.79		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4,50,23,365.51	3,74,95,418.92		27,81,576.96	0	
Tangible assets at end of period	50,02,33,590.34	45,52,10,224.83	41,77,14,805.91	20,15,34,613.16	19,87,53,036.2	19,87,53,036.2

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	27,81,576.96	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	27,81,576.96	0		0	0	
Tangible assets at end of period	20,15,34,613.16	19,87,53,036.2	19,87,53,036.2	0	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,92,07,951.94	28,07,106.6		1,92,07,951.94	28,07,106.6	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,79,15,714	-1,80,55,858.6				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	12,92,237.94	-1,52,48,752		1,92,07,951.94	28,07,106.6	
Tangible assets at end of period	26,71,27,352	26,58,35,114.06	28,10,83,866.06	48,50,96,459.95	46,58,88,508.01	46,30,81,401.41

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Buildings [Member]			Other building [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,92,07,951.94	28,07,106.6	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,79,15,714	1,80,55,858.6		-1,79,15,714	-1,80,55,858.6	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,79,15,714	1,80,55,858.6		12,92,237.94	-1,52,48,752	
Tangible assets at end of period	21,79,69,107.95	20,00,53,393.95	18,19,97,535.35	26,71,27,352	26,58,35,114.06	28,10,83,866.06

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,92,07,951.94	28,07,106.6				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,79,15,714	1,80,55,858.6	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,92,07,951.94	28,07,106.6		1,79,15,714	1,80,55,858.6	
Tangible assets at end of period	48,50,96,459.95	46,58,88,508.01	46,30,81,401.41	21,79,69,107.95	20,00,53,393.95	18,19,97,535.35

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	89,56,472.49	2,68,15,039.44		89,56,472.49	2,68,15,039.44	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-91,52,411	-81,60,695.43				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,95,938.51	1,86,54,344.01		89,56,472.49	2,68,15,039.44	
Tangible assets at end of period	5,57,42,139.14	5,59,38,077.65	3,72,83,733.64	13,25,20,434.86	12,35,63,962.37	9,67,48,922.93

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				89,56,472.49	2,68,15,039.44	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	91,52,411	81,60,695.43		-91,52,411	-81,60,695.43	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	91,52,411	81,60,695.43		-1,95,938.51	1,86,54,344.01	
Tangible assets at end of period	7,67,78,295.72	6,76,25,884.72	5,94,65,189.29	5,57,42,139.14	5,59,38,077.65	3,72,83,733.64

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	89,56,472.49	2,68,15,039.44				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				91,52,411	81,60,695.43	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	89,56,472.49	2,68,15,039.44		91,52,411	81,60,695.43	
Tangible assets at end of period	13,25,20,434.86	12,35,63,962.37	9,67,48,922.93	7,67,78,295.72	6,76,25,884.72	5,94,65,189.29

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	77,11,249.05	35,08,009.78		77,11,249.05	35,08,009.78	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-46,76,365.1	-46,19,709.73				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	30,34,883.95	-11,11,699.95		77,11,249.05	35,08,009.78	
Tangible assets at end of period	1,94,94,634.23	1,64,59,750.28	1,75,71,450.23	8,99,67,061.67	8,22,55,812.62	7,87,47,802.84

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				2,02,82,028.81	2,36,84,876.91	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	46,76,365.1	46,19,709.73		-1,39,12,172.2	-75,40,958.01	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		19,18,133.8	21,64,518.99	
Total disposals tangible assets	0	0		19,18,133.8	21,64,518.99	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	46,76,365.1	46,19,709.73		44,51,722.81	1,39,79,399.91	
Tangible assets at end of period	7,04,72,427.44	6,57,96,062.34	6,11,76,352.61	3,87,60,421.78	3,43,08,698.97	2,03,29,299.06

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,02,82,028.81	2,36,84,876.91				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,39,12,172.2	75,40,958.01	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	51,47,043	55,03,015.78		32,28,909.2	33,38,496.79	
Total disposals tangible assets	51,47,043	55,03,015.78		32,28,909.2	33,38,496.79	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,51,34,985.81	1,81,81,861.13		1,06,83,263	42,02,461.22	
Tangible assets at end of period	11,94,35,975.99	10,43,00,990.18	8,61,19,129.05	8,06,75,554.21	6,99,92,291.21	6,57,89,829.99

..(13)

Disclosure of tangible assets [Table]

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,02,82,028.81	2,36,84,876.91		2,02,82,028.81	2,36,84,876.91	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,39,12,172.2	-75,40,958.01				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	19,18,133.8	21,64,518.99		51,47,043	55,03,015.78	
Total disposals tangible assets	19,18,133.8	21,64,518.99		51,47,043	55,03,015.78	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	44,51,722.81	1,39,79,399.91		1,51,34,985.81	1,81,81,861.13	
Tangible assets at end of period	3,87,60,421.78	3,43,08,698.97	2,03,29,299.06	11,94,35,975.99	10,43,00,990.18	8,61,19,129.05

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				13,14,016.17	13,40,165.03	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,39,12,172.2	75,40,958.01		-10,49,128.07	-9,18,557.22	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	32,28,909.2	33,38,496.79		0	0	
Total disposals tangible assets	32,28,909.2	33,38,496.79		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,06,83,263	42,02,461.22		2,64,888.1	4,21,607.81	
Tangible assets at end of period	8,06,75,554.21	6,99,92,291.21	6,57,89,829.99	13,81,795.02	11,16,906.92	6,95,299.11

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	13,14,016.17	13,40,165.03				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				10,49,128.07	9,18,557.22	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	13,14,016.17	13,40,165.03		10,49,128.07	9,18,557.22	
Tangible assets at end of period	1,93,92,953.24	1,80,78,937.07	1,67,38,772.04	1,80,11,158.22	1,69,62,030.15	1,60,43,472.93

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	17,06,888.7	13,45,196.6		17,06,888.7	13,45,196.6	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-14,26,938.42	-13,30,996.72				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	8,275.68	0		28,813.56	0	
Total disposals tangible assets	8,275.68	0		28,813.56	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,71,674.6	14,199.88		16,78,075.14	13,45,196.6	
Tangible assets at end of period	28,39,605.8	25,67,931.2	25,53,731.32	3,61,52,904.16	3,44,74,829.02	3,31,29,632.42

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	2,31,210	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	14,26,938.42	13,30,996.72		-1,40,083.8	-2,07,140	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	20,537.88	0		0	0	
Total disposals tangible assets	20,537.88	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	14,06,400.54	13,30,996.72		-1,40,083.8	24,070	
Tangible assets at end of period	3,33,13,298.36	3,19,06,897.82	3,05,75,901.1	0	1,40,083.8	1,16,013.8

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,31,210				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,40,083.8	2,07,140	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	2,31,210		1,40,083.8	2,07,140	
Tangible assets at end of period	30,13,748.44	30,13,748.44	27,82,538.44	30,13,748.44	28,73,664.64	26,66,524.64

Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Cycles	Cycles		Cycles	Cycles	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,31,210		0	2,31,210	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,40,083.8	-2,07,140				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,40,083.8	24,070		0	2,31,210	
Tangible assets at end of period	0	1,40,083.8	1,16,013.8	30,13,748.44	30,13,748.44	27,82,538.44

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Cycles	Cycles	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	1,40,083.8	2,07,140	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	1,40,083.8	2,07,140	
Tangible assets at end of period	30,13,748.44	28,73,664.64	26,66,524.64

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Other building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					written Down Value Method	written Down Value Method
Useful lives or depreciation rates tangible assets					Schedules II to the companies act 2013	Schedules II to the companies act 2013

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			written Down Value Method	written Down Value Method	written Down Value Method	written Down Value Method
Useful lives or depreciation rates tangible assets			Schedules II to the companies act 2013	Schedules II to the companies act 2013	Schedules II to the companies act 2013	Schedules II to the companies act 2013

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			written Down Value Method	written Down Value Method	written Down Value Method	written Down Value Method
Useful lives or depreciation rates tangible assets			Schedules II to the companies act 2013	Schedules II to the companies act 2013	Schedules II to the companies act 2013	Schedules II to the companies act 2013

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	written Down Value Method	written Down Value Method			written Down Value Method	written Down Value Method
Useful lives or depreciation rates tangible assets	Schedules II to the companies act 2013	Schedules II to the companies act 2013			Schedules II to the companies act 2013	Schedules II to the companies act 2013

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

..(1)

Unless otherwise specified, all monetary values are in INR

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

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Non-current investments	5,00,000	5,00,000	0	2,00,000
Name of body corporate in whom investment has been made	BHATKAL URBAN CO-OPERATIVE BANK LTD	BHATKAL URBAN CO-OPERATIVE BANK LTD	IRYA automation LLP	IRYA automation LLP
Number of shares of non-current investment made in body corporate	[shares] 5,000	[shares] 5,000		

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	5,00,000	7,00,000
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision other employee related liabilities	1,10,53,877	1,00,00,000
Total provisions for employee benefits	1,10,53,877	1,00,00,000
Provision for corporate tax [Abstract]		
Provision for current tax	57,14,214	2,36,05,648
Total provision for corporate tax	57,14,214	2,36,05,648
CSR expenditure provision	0	0
Total provisions	1,67,68,091	3,36,05,648

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	5,93,82,359.12	4,41,06,800.41	12,36,447	2,22,142
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5,93,82,359.12	4,41,06,800.41	12,36,447	2,22,142
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,99,17,883.46	1,52,56,325	1,99,17,883.46	1,52,56,325
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,99,17,883.46	1,52,56,325	1,99,17,883.46	1,52,56,325
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	MAT credit entitlement [Member]		Other taxes receivable [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,93,19,862	2,36,05,648	1,31,38,277.09	82,80,073.95
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,93,19,862	2,36,05,648	1,31,38,277.09	82,80,073.95
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Other deposit assets [Member]		Claims recoverable [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]				
Classification of assets based on security [Axis]				
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	4,30,61,231.77	3,48,96,931.2	7,36,82,080.49	7,99,39,298.78
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,30,61,231.77	3,48,96,931.2	7,36,82,080.49	7,99,39,298.78
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
	Unsecured considered good [Member]	
Classification of loans and advances [Axis]		
Classification of assets based on security [Axis]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	0	1,23,22,421.7
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	0	1,23,22,421.7
Nature of other loans and advances	NA	ADVANCE FOR PURCHASE OF LAND AND OTHER DEPOSITS
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	81,63,62,800.12	58,62,12,118.22	0	56,04,99,588.96
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	81,63,62,800.12	58,62,12,118.22	0	56,04,99,588.96
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

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]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	81,63,62,800.12	2,57,12,529.26
Allowance for bad and doubtful debts	0	0
Total trade receivables	81,63,62,800.12	2,57,12,529.26
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	69,71,41,805.5	48,92,75,715.3	16,44,79,334.98	12,00,37,091.56
Mode of valuation			INVENTORIES ARE VALUED AT COST OR MARKET VALUE WHICHEVER IS LESS.COST INCULDE INCIDENTAL EXPENSES AND TAKEN ON FIFO BASIS	INVENTORIES ARE VALUED AT COST OR MARKET VALUE WHICHEVER IS LESS.COST INCULDE INCIDENTAL EXPENSES AND TAKEN ON FIFO BASIS

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	53,26,62,470.52	36,92,38,623.74	53,26,62,470.52	36,92,38,623.74
Mode of valuation			INVENTORIES ARE VALUED AT COST OR MARKET VALUE WHICHEVER IS LESS.COST INCULDE INCIDENTAL EXPENSES AND TAKEN ON FIFO BASIS	INVENTORIES ARE VALUED AT COST OR MARKET VALUE WHICHEVER IS LESS.COST INCULDE INCIDENTAL EXPENSES AND TAKEN ON FIFO BASIS
Nature of other inventories			TRUE VALUE, OIL & LUBRICANTS	TRUE VALUE, OIL & LUBRICANTS

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	4,37,84,294.86	4,90,21,531.35
Public deposit payable, current	0	0
Total other payables, current	4,37,84,294.86	4,90,21,531.35
Short-term employee related liabilities	-28,79,864	82,12,680
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	13,49,65,281.1	13,53,29,475.7
Total other current liabilities	17,58,69,711.96	19,25,63,687.05
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	15,50,70,872.85	6,59,89,092.76
Other balances with banks	4,34,95,487.97	20,95,31,899.72
Total balance with banks	19,85,66,360.82	27,55,20,992.48
Cash on hand	41,54,602.26	40,55,374
Total cash and cash equivalents	20,27,20,963.08	27,95,76,366.48
Total cash and bank balances	20,27,20,963.08	27,95,76,366.48
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Number of shareholders promoters	2	2
Number of shareholders public	6	6
Total number of shareholders promoters and public	8	8
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	30,54,15,293.44	19,18,00,429.48
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]

Textual information (27)

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

27	<p>SYSTEM OF ACCOUNTING:</p> <p>The Company follows mercantile system of accounting.</p>
28	<p>ACCOUNTING POLICIES:</p> <p>Fixed Assets</p> <p>Fixed assets are stated at their original cost of acquisition, construction or installation as the case may be, reduced by</p> <p>GST,sales/discard and accumulated depreciation.</p> <p>Depreciation</p> <p>Depreciation on assets is provided at the rates set out in Schedule II to the Companies Act,2013 on written down value</p> <p>method.</p> <p>Investments</p> <p>Investments are stated at cost of acquisition.</p> <p>Inventories</p>

i) Stores and spares

At cost and on FIFO basis.

ii) Raw Materials

At cost including incidental expenses like freight, transport, etc., and on FIFO basis.

iii) Work in progress and Finished Goods:

Work in progress at cost, finished goods at cost or market value whichever is lower and waste at estimated realisable value.

Cost is determined on the basis of absorption costing method. Market value is based on available market price.

Taxation:

Tax expenses for the year, comprising current tax and deferred tax is included in determining the net profit for the year.

A provision is made for the current tax based on tax liability computed in accordance with the relevant tax rates and tax laws.

A provision is made for deferred tax for all timing differences arising between taxable income and accounting income at

current tax rates. Deferred tax assets are recognised

only if there is reasonable certainty that they will be realised and are

reviewed for the appropriateness of their respective carrying values at each balance sheet date.

Segment Accounting:

There are no separate segment's identifiable as required by Accounting Standard 17 issued by the Institute of Chartered

Accountants of India.

Earning per share:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the

weighted average number of equity shares outstanding during the year.

Disclosure in accordance with accounting standards as notified by the company's(Accounting Standard) Rules 2006

29

Accounting Standard (AS)
15 on Employee Benefits :

i) The company's contributions to Provident

Fund, Superannuation Fund and Pension Fund are charged to

Profit & Loss Account.

ii) The Company has set up an Employee Group Gratuity Trust Fund under Group Gratuity (Cash Accumulation)

Scheme of Life Insurance Corporation of India. Provision has been made for Gratuity upto 31.03.2024 based on

actuarial valuation received from LIC of India

iii) Liability on account of leave encashment benefits of employees on retirement is accounted on cash basis. The

liability on this account, if any, is not capable of being quantified. However, the said liability is not material.

Defined Contribution Plans :

As on
31-03-2024

Rs.

Contribution to Employees' Provident Fund	239,86,283
---	------------

Contribution to Employees' State Insurance Fund	50,84,941
---	-----------

290,71,224

Defined Benefit Plans:
Gratuity

a) Liability recognised in the
balance sheet

As on
31-03-2024

Rs.

Present Value of obligations

as at 01-04-2023

7,66,68,387

Interest Cost

55,58,458

Current service cost

88,17,401

Benefit paid

(48,90,279)

Actuarial (gain) /loss on
obligations (50,75,590)

Present Value of obligations

As at 31-03-2024

8,10,78,377

b) Fair value of plan assets

As at 01-04-2023

692,64,748

Expected return on plan
assets 54,76,310

Contributions

150,00,000

Benefits paid

(48,90,279)

Actuarial gain (loss) on plan
assets NIL

Fair value of plan assets		848,50,779
Funded Status		(37,72,402)
Net Assests / (Liability) recognized		
in balance sheet		37,72,402
c) Actuarial gain/loss recognised 31-03-2024		
Actuarial gain (loss) -obligations	50,75,590	
Actuarial gain (loss) -plan assets	-	
Total (gain)/ loss for the year	(50,75,590)	
Actuarial (gain) / loss recognised	(50,75,590)	
d) Expenses during the year		
Current service cost		88,17,401
Interest cost		55,58,458
Expected return on plan assets	(54,76,310)	
Net actuarial (gain)/ loss		(50,75,590)
Total		38,23,959
e) Principal actuarial assumptions		
		As on 31-03-2024

Discounting rate 7.25%

Salary escalation 7.00%

The above figures are based on valuation done by the Life Insurance Corporation of India.

30 Value of Imports on C.I.F. basis NIL

31 Expenditure in foreign currency NIL

32 Accounting Standard (AS)
29 : Provisions,Contingent
Liabilities and Contingent
Assets

Particulars	As at 01/04/2023	Additions	Used	As at 31/03/2024
-------------	---------------------	-----------	------	---------------------

Income Tax	236,05,648	57,14,214.00	2,36,05,648.00	57,14,214
------------	------------	--------------	----------------	-----------

-

Gratuity	74,03,639.00	38,23,959	150,00,000	-,37,72,402
----------	--------------	-----------	------------	-------------

	3,10,09,287.00	95,38,173.00	3,86,05,648.00	19,41,812.00
--	----------------	--------------	----------------	--------------

Contingent Liabilities and
Commitments :

Particulars	31.03.2024	31.03.2023
-------------	------------	------------

A) Contingent Liabilities

(1) LC & Guarantees

NIL

NIL

B) Commitments

Estimated amount of
contracts remaining to be
executed on capital

NIL

NIL

account and not provided
for

33

Raw Materials Consumed:

2024

2023

Quantity

Value

Quantity

Value

a) Raw Materials:

M.T.

Rs.

M.T.

Rs.

b) Percentage of Raw
Materials

Value

Percentage

Value

Percentage

Consumed:

Rs.

Rs.

Imported - -

Indigenous

34

Opening and Closing Stock
of goods produced and
Turnover:

	OPENING STOCK	CLOSING STOCK	TURNOVER
	Value	Value	Value
	Rs.	Rs.	Rs.
Tata Chassis & Vehicles	664,10,36,735	388,30,10,591	7,22,06,40,232
True Value	,21,28,000	335,86,73,725	8,83,54,946
Accessories & Spares	52,95,48,937	64,71,98,386	57,35,11,578
Oils & Lubricants	5,66,76,379	6,85,68,331	8,10,51,984
Petrol	1,58,63,349	1,68,13,858	1,77,06,967
H.S. D.	1,15,56,841	,94,10,351	92,63,265
Warranty Issues - Spares		11,77,54,995	
Miscellaneous Items			
	7,25,68,10,241	7,98,36,75,241	8,10,82,83,968

35 Based on the data received from the vendors there are no Micro, Small and Medium Enterprises,

as defined in the Micro, Small, Medium Enterprises Development Act, 2006, to whom the Company owes dues

on account of principal amount together with interest and accordingly no additional disclosures have been made.

The above information regarding Micro, Small and Medium Enterprises has been determined to

the extent such parties have been identified on the basis of information available with the Company.

This has been relied upon by the auditors

36 Sundry debtors and creditors balances are subject to confirmation and reconciliation.

37 The presentation of the Comparatives (i.e. Financials of 31.03.2023) have been modified/ altered by regrouping/

recasting under various head of accounts.

Textual information (28)

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

NOTES TO THE FINANCIAL STATEMENTS

26	<p>SYSTEM OF ACCOUNTING:</p> <p>The Company follows mercantile system of accounting.</p>
27	<p>ACCOUNTING POLICIES:</p> <p>Fixed Assets</p> <p>Fixed assets are stated at their original cost of acquisition, construction or installation as the case may be, reduced by GST,sales/discard and accumulated depreciation.</p> <p>Depreciation</p> <p>Depreciation on assets is provided at the rates set out in Schedule II to the Companies Act,2013 on written down value method.</p> <p>Investments</p> <p>Investments are stated at</p>

cost of acquisition.

Inventories

i) Stores and spares

At cost and on FIFO basis.

ii) Raw Materials

At cost including incidental expenses like freight, transport, etc., and on FIFO basis.

iii) Work in progress and Finished Goods:

Work in progress at cost, finished goods at cost or market value whichever is lower and waste at estimated realisable value.

Cost is determined on the basis of absorption costing method. Market value is based on available market price.

Taxation:

Tax expenses for the year, comprising current tax and deferred tax is included in determining the net profit for the year.

A provision is made for the current tax based on tax liability computed in accordance with the relevant tax rates and tax laws.

A provision is made for deferred tax for all timing

differences arising between taxable income and accounting income at

current tax rates. Deferred tax assets are recognised only if there is reasonable certainty that they will be realised and are

reviewed for the appropriateness of their respective carrying values at each balance sheet date.

Segment Accounting:

There are no separate segment's identifiable as required by Accounting Standard 17 issued by the Institute of Chartered

Accountants of India.

Earning per share:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the

weighted average number of equity shares outstanding during the year.

Disclosure in accordance with accounting standards as notified by the company's(Accounting Standard) Rules 2006

i) The company's contributions to Provident Fund, Superannuation Fund and Pension Fund are charged to

Profit & Loss Account.

ii) The Company has set up an Employee Group Gratuity Trust Fund under Group Gratuity (Cash Accumulation)

Scheme of Life Insurance Corporation of India. Provision has been made for Gratuity upto 31.03.2022 based on

actuarial valuation received from LIC of India

iii) Liability on account of leave encashment benefits of employees on retirement is accounted on cash basis. The

liability on this account, if any, is not capable of being quantified. However, the said liability is not material.

Defined Contribution Plans
:

As on
31-03-2023

Rs.

Contribution to Employees' Provident Fund	216,52,283
---	------------

Contribution to Employees' State Insurance Fund	48,36,346	
		264,88,629
Defined Benefit Plans: Gratuity		
a) Liability recognised in the balance sheet	508003760	
		As on 31-03-2023
		Rs.
Present Value of obligations		
as at 01-04-2021		7,55,04,080
Interest Cost		52,85,286
Current service cost		84,68,601
Benefit paid		(61,42,222)
Actuarial (gain) /loss on obligations	-64,47,358	
Present Value of obligations		
As at 31-03-2022		7,66,68,387
b) Fair value of plan assets		
As at 01-04-2021		503,86,108
Expected return on plan assets		40,21,185
Contributions		209,99,678

Benefits paid		(61,42,222)
Actuarial gain (loss) on plan assets	NIL	
Fair value of plan assets		692,64,748
Funded Status		(74,03,639)
Net Assests / (Liability) recognized		
in balance sheet		(74,03,639)
c) Actuarial gain/loss recognised 31-03-2022		
Actuarial gain (loss) -obligations	64,47,358	
Actuarial gain (loss) -plan assets	-	
Total (gain)/ loss for the year		-64,47,358
Actuarial (gain) / loss recognised	-64,47,358	
d) Expenses during the year		
Current service cost		84,68,601
Interest cost		52,85,286
Expected return on plan assets		(40,21,185)
Net actuarial (gain)/ loss		-64,47,358
Total		32,85,345

e) Principal actuarial assumptions

As on
31-03-2023

Discounting rate

7.00%

Salary escalation

7.00%

The above figures are based on valuation done by the Life Insurance Corporation of India.

29

Exempted Deposits from Directors :

Name

Amount

Accounting Head

Total

30

Value of Imports on C.I.F. basis

NIL

31

Expenditure in foreign currency

NIL

32

Accounting Standard (AS)
29 : Provisions,Contingent
Liabilities and Contingent
Assets

Particulars	As at 01/04/2022	Additions	Used	As at 31/03/2023
Income Tax	10,54,282	2,36,05,648.00	10,54,282.00	236,05,648
				-
Gratuity	2,51,17,972.00	32,85,344	209,99,677	,74,03,639
	2,61,72,254.00	2,68,90,992.00	2,20,53,959.00	3,10,09,287.00

Contingent Liabilities and
Commitments :

Particulars	31.03.2023	31.03.2022
-------------	------------	------------

A) Contingent Liabilities

(1) LC & Guarantees

NIL

NIL

B) Commitments

Estimated amount of
contracts remaining to be
executed on capital

NIL

NIL

account and not provided
for

33

Raw Materials Consumed:

	2023		2022	
	Quantity	Value	Quantity	Value
	M.T.	Rs.	M.T.	Rs.
a) Raw Materials:				
b) Percentage of Raw Materials	Value	Percentage	Value	Percentage
Consumed:	Rs.		Rs.	
Imported		-		-
Indigenous				
Opening and Closing Stock of goods produced and Turnover:				
	OPENING STOCK	CLOSING STOCK	TURNOVER	
	Value	Value	Value	
	Rs.	Rs.	Rs.	
Tata Chassis & Vehicles	447,32,19,779	664,10,36,735	7,12,78,52,661	
True Value	4,09,06,356	,21,28,000	38,44,624	
Accessories & Spares	38,15,85,649	52,95,48,937	48,88,99,843	

34

Oils & Lubricants	4,70,09,050	5,66,76,379	7,12,57,440
Petrol	1,73,06,198	1,58,63,349	1,53,58,233
H.S. D.	1,03,78,298	1,15,56,841	1,14,75,416
Warranty Issues - Spares			12,04,66,795
Miscellaneous Items			
	4,97,04,05,330	7,25,68,10,241	7,83,91,55,013

35

Based on the data received from the vendors there are no Micro, Small and Medium Enterprises,

as defined in the Micro, Small, Medium Enterprises Development Act, 2006, to whom the Company owes dues

on account of principal amount together with interest and accordingly no additional disclosures have been made.

The above information regarding Micro, Small and Medium Enterprises has been determined to

the extent such parties have been identified on the basis of information available with the Company.

This has been relied upon by the auditors

36	Sundry debtors and creditors balances are subject to confirmation and reconciliation.
37	The presentation of the Comparatives (i.e. Financials of 31.03.2022) have been modified/ altered by regrouping/ recasting under various head of accounts.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (29) [See below]	Textual information (30) [See below]

Textual information (29)

Disclosure of employee benefits explanatory [Text Block]

- i) The company's contributions to Provident Fund, Superannuation Fund and Pension Fund are charged to Profit & Loss Account.
- ii) The Company has set up an Employee Group Gratuity Trust Fund under Group Grauity (Cash Accumulation) Scheme of Life Insurance Corporation of India. Provision has been made for Gratuity upto 31.03.2024 based on actuarial valuation received from LIC of India
- iii) Liability on account of leave encashment benefits of employees on retirement is accounted on cash basis. The liability on this account,if any, is not capable of being quantified. However, the said liability is not material.

Textual information (30)

Disclosure of employee benefits explanatory [Text Block]

- i) The company's contributions to Provident Fund, Superannuation Fund and Pension Fund are charged to Profit & Loss Account.
- ii) The Company has set up an Employee Group Gratuity Trust Fund under Group Grauity (Cash Accumulation) Scheme of Life Insurance Corporation of India. Provision has been made for Gratuity upto 31.03.2022 based on actuarial valuation received from LIC of India
- iii) Liability on account of leave encashment benefits of employees on retirement is accounted on cash basis. The liability on this account,if any, is not capable of being quantified. However, the said liability is not material.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SUPREME AUTO DEALERS PRIVATE LIMITED	SUPREME AUTO DEALERS PRIVATE LIMITED	MANDOVI MOTORS PRIVATE LIMITED	MANDOVI MOTORS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U34101KA1999PTC024800	U34101KA1999PTC024800	U34300KA1999PTC024799	U34300KA1999PTC024799
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	VEHICLE MAINENANCE, RENT AND MANPOWER SUPPLY	VEHICLE MAINENANCE AND RENT	VEHICLE MAINTENANACE AND RENT	VEHICLE MAINTENANACE AND RENT
Related party transactions [Abstract]				
Services received related party transactions	36,955.66	2,35,654.99	47,97,990	22,41,053
Revenue from rendering of services related party transactions	15,09,552.96	1,19,051.21	22,21,524	25,10,695
Leases as lessor related party transactions	50,40,000	50,40,000	1,80,00,000	1,80,00,000
Other related party transactions expense	0	2,35,654.99	0	22,41,053
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	AROOR KISHORE RAO	AROOR KISHORE RAO	AROOR PADMINI RAO	AROOR PADMINI RAO
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABRPR0419E	ABRPR0419E	ACOPR7186C	ACOPR7186C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	REMUNERATION & INTEREST	REMUNERATION & INTEREST	REMUNERATION	REMUNERATION
Related party transactions [Abstract]				
Interest paid during year related party transactions	11,40,406	15,49,761		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	1,80,00,000	1,20,00,000	12,00,000	12,00,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	AROOR SANJAY RAO	AROOR SANJAY RAO	AROOR ARJUN RAO	AROOR ARJUN RAO
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABOPR9601F	ABOPR9601F	AEMPR3295B	AEMPR3295B
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	INTEREST AND REMUNERATION	INTEREST	REMUNERATION	REMUNERATION
Related party transactions [Abstract]				
Interest paid during year related party transactions	8,602	6,42,352		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	60,00,000	0	1,20,00,000	60,00,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ASHA HARISH MURTHI	ASHA HARISH MURTHI	AROOR ASHOK RAO	AROOR ASHOK RAO
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAHPA5535D	AAHPA5535D	AADHA7604K	AADHA7604K
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	INTEREST	INTEREST	INTEREST AND REMUNERATION	INTEREST
Related party transactions [Abstract]				
Interest paid during year related party transactions	1,70,377	2,92,536	1,31,937	1,28,797
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	60,00,000	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	9	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	AROOR SHILPA RAO	AROOR SHILPA RAO
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AEMPR1484B	AEMPR1484B
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	INTEREST, REMUNERATION	INTEREST, REMUNERATION
Related party transactions [Abstract]		
Interest paid during year related party transactions	1,19,703.18	1,12,503
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	36,00,000	36,00,000
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

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

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	2,36,14,863.96	10,96,80,213.39
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	2,36,14,863.96	10,96,80,213.39

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

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

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	20,27,20,963.08	27,95,76,366.48	11,59,99,993.86
Total cash and cash equivalents	20,27,20,963.08	27,95,76,366.48	
Income taxes paid (refund) [Abstract]			
Total income taxes paid (refund)	0	0	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	810,82,83,967.97	783,91,55,012.9
Revenue from sale of services	0	0
Other operating revenues	30,57,31,145.74	27,84,34,218.23
Total revenue from operations other than finance company	841,40,15,113.71	811,75,89,231.13
Total revenue from operations	841,40,15,113.71	811,75,89,231.13
Other income	40,50,93,710.94	24,28,85,976
Total revenue	881,91,08,824.65	836,04,75,207.13
Expenses [Abstract]		
Cost of materials consumed	798,36,75,241.27	725,68,10,241.07
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20,78,66,090.2	16,12,30,870.72
Employee benefit expense	44,40,05,091.65	35,88,81,462.91
Finance costs	15,09,54,723.01	11,37,56,279.33
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	4,78,95,329.83	4,04,36,565.43
Total depreciation, depletion and amortisation expense	4,78,95,329.83	4,04,36,565.43
CSR expenditure	6,78,919	0
Other expenses	36,55,32,359.84	35,75,55,628.59
Total expenses	878,48,75,574.4	828,86,71,048.05
Total profit before prior period items, exceptional items, extraordinary items and tax	3,42,33,250.25	7,18,04,159.08
Total profit before extraordinary items and tax	3,42,33,250.25	7,18,04,159.08
Total profit before tax	3,42,33,250.25	7,18,04,159.08
Tax expense [Abstract]		
Current tax	15,154	0
Deferred tax	1,06,03,232.29	-3,78,76,054.31
Total tax expense	1,06,18,386.29	-3,78,76,054.31
Total profit (loss) for period from continuing operations	2,36,14,863.96	10,96,80,213.39
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	2,36,14,863.96	10,96,80,213.39
Profit (loss) of minority interest	0	0
Total profit (loss) for period	2,36,14,863.96	10,96,80,213.39
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 23.85	[INR/shares] 1,218.67
Diluted earnings per equity share	[INR/shares] 23.85	[INR/shares] 1,218.67
Nominal value of per equity share	[INR/shares] 100	[INR/shares] 100

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	810,82,83,967.97	783,91,55,012.9
Total revenue from sale of products	810,82,83,967.97	783,91,55,012.9
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	30,57,31,145.74	27,84,34,218.23
Total other operating revenues	30,57,31,145.74	27,84,34,218.23
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	85,09,568.41	28,23,406.29
Total interest income on current investments	85,09,568.41	28,23,406.29
Total interest income	85,09,568.41	28,23,406.29
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of long-term investments	5,72,528.14	20,35,331.32
Total net gain/loss on sale of investments	5,72,528.14	20,35,331.32
Rental income on investment property [Abstract]		
Rental income on investment property, current	2,42,59,209.36	2,36,21,694.9
Total rental income on investment property	2,42,59,209.36	2,36,21,694.9
Other non-operating income [Abstract]		
Interest on income tax refund	1,35,896	12,23,122
Income on brokerage commission	4,58,46,167.99	1,04,81,725.37
Miscellaneous other non-operating income	32,57,70,341.04	20,27,00,696.12
Total other non-operating income	37,17,52,405.03	21,44,05,543.49
Total other income	40,50,93,710.94	24,28,85,976
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	14,92,92,221.14	11,26,74,389.4
Other interest charges	16,62,501.87	10,81,889.93
Total interest expense	15,09,54,723.01	11,37,56,279.33
Total finance costs	15,09,54,723.01	11,37,56,279.33
Employee benefit expense [Abstract]		
Salaries and wages	35,90,90,613	29,93,66,220.99
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	4,32,00,000	2,28,00,000
Total remuneration to directors	4,32,00,000	2,28,00,000
Total managerial remuneration	4,32,00,000	2,28,00,000
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	2,39,86,283	2,16,52,283
Total contribution to provident and other funds	2,39,86,283	2,16,52,283
Employee medical insurance expenses	11,30,511.18	15,78,561.5
Gratuity	38,23,959	32,85,344
Staff welfare expense	76,88,784.47	53,62,707.42
Other employee related expenses	50,84,941	48,36,346
Total employee benefit expense	44,40,05,091.65	35,88,81,462.91
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	0	0
Rent	3,26,45,821.92	3,01,72,458.54
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	16,92,764	19,29,209.3
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	11,71,477	19,33,144.62
Total rates and taxes excluding taxes on income	11,71,477	19,33,144.62
Telephone postage	43,09,296.03	40,03,738.67
Printing stationery	40,20,886.11	39,56,523.53
Travelling conveyance	1,99,96,854.85	1,95,62,812.77
Legal professional charges	20,42,602.5	16,14,999
Safety security expenses	1,18,44,929	1,15,69,949
Directors sitting fees	0	0
Donations subscriptions	7,89,451	12,76,393
Advertising promotional expenses	4,72,438	2,79,191
Commission paid other selling agents	0	80,000
Transportation distribution expenses	2,34,66,637.91	2,70,18,519.19
Discounting charges	7,82,96,001.44	9,56,95,332.36
Cost repairs maintenance other assets	2,87,53,667.69	2,49,68,076.69
Cost transportation [Abstract]		
Cost freight	52,53,519.73	41,51,547.79
Total cost transportation	52,53,519.73	41,51,547.79
Cost water charges	83,16,831.93	75,60,631.9
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	1,60,000	1,60,000
Payment for taxation matters	30,000	30,000
Payment for company law matters	30,000	30,000
Payment for other services	30,000	30,000
Total payments to auditor	2,50,000	2,50,000
Miscellaneous expenses	14,22,09,180.73	12,15,33,101.23
Total other expenses	36,55,32,359.84	35,75,55,628.59
Current tax [Abstract]		
Current tax pertaining to previous years	15,154	0
Total current tax	15,154	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-20,78,66,090.2	16,12,30,870.72
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-20,78,66,090.2	16,12,30,870.72
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	810,82,83,967.97	783,91,55,012.9
Total domestic turnover goods, gross	810,82,83,967.97	783,91,55,012.9
Total revenue from sale of products	810,82,83,967.97	783,91,55,012.9
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	7,99,77,047.8	5,36,72,403.2
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]

Textual information (31)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition:**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer, which generally coincides with delivery to customers.

Income from Services- Revenue from agency commission and maintenance and service contracts are recognized as and when services are rendered.

Textual information (32)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition:**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer, which generally coincides with delivery to customers.

Income from Services- Revenue from agency commission and maintenance and service contracts are recognized as and when services are rendered.

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	AROOR KISHORE RAO	AROOR PADMINI KISHORE RAO	AROOR ASHOK RAO	AROOR SANJAY RAO
Director identification number of key managerial personnel or director	00357245	00357250	00357255	00357265
Date of birth of key managerial personnel or director	17/06/1952	22/03/1955	07/04/1959	30/09/1966
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	GRADUATION	GRADUATION	GRADUATION	GRADUATION
Shares held by key managerial personnel or director	[shares] 1,94,700	[shares] 99,000	[shares] 1,99,650	[shares] 1,99,650
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	1,80,00,000	12,00,000	60,00,000	60,00,000
Gross salary to key managerial personnel or director	1,80,00,000	12,00,000	60,00,000	60,00,000
Total key managerial personnel or director remuneration	1,80,00,000	12,00,000	60,00,000	60,00,000

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5
	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	AROOR ARJUN RAO
Director identification number of key managerial personnel or director	02461728
Date of birth of key managerial personnel or director	09/06/1983
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	GRADUATION
Shares held by key managerial personnel or director	[shares] 49,500
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	1,20,00,000
Gross salary to key managerial personnel or director	1,20,00,000
Total key managerial personnel or director remuneration	1,20,00,000

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [LineItems]			
CSR project or activity identified	Hosabelaku Orphanage	Old Age Home	Kulur High School, Mangalore
Sector in which project is covered	Livelihood enhancement projects	Livelihood enhancement projects	Education
Whether projects or programs undertaken in local area or other	Yes	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Karnataka	Karnataka	Karnataka
Name of district where projects or programs was undertaken	Dakhina Kannada	Dakhina Kannada	Dakhina Kannada
Budget amount outlay project or program wise	0	0	0
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	5,95,919	39,000	44,000
Total amount spent on projects or programs	5,95,919	39,000	44,000
Mode of amount spent	Directly by company	Directly by company	Directly by company

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

..(1)

Unless otherwise specified, all monetary values are in 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	2022-2023	2021-2022	2020-2021
Profit before tax of financial year	7,18,04,159.08	67,58,219.01	-3,30,92,813.68
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	6,97,68,827.76	63,65,285.28	-3,86,08,633.63

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (33) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (34) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (35) [See below]
Average net profit for last three financial years	1,25,08,493.14
Prescribed CSR expenditure	2,50,169.86
Amount CSR to be spent for financial year	2,50,169.86
Amount CSR spent for financial year	6,78,919
Amount spent in local area	6,78,919
Amount unspent CSR	0

Textual information (33)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNEXURE - A

ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company:

CSR is a form of corporate self regulation integrated into business model. It is the process aimed at embracing the responsibility for the actions of the company and encourages a positive impact through our activities on the environment, consumers, employees, communities, stakeholders and all other members of the public who may also be considered to be the stakeholders in general. CSR Policy of the company aims at such activities which include social business projects and promoting education. Company aims to undertake projects/activities as mentioned under Schedule VII of Companies Act, 2013.

2. Composition of CSR Committee:

Sl.No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
NOT APPLICABLE*				

*Since the amount to be spent by the company under CSR does not exceed fifty lakh rupees, the requirement under sub-section (1) of Section 135 for constitution of the Corporate Social Responsibility Committee is not applicable to the company.

3. Provide Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: www.arvindmotors.com

4. Provide Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.- Not Applicable

5. a. Average net profit of the company as per sub-section (5) of section 135: Rs. 1,25,08,493.14/-

b. Two percent of average net profit of the Company as per sub-section (5) of section 135: Rs. 2,50,169.86/-

c. Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

d. Amount required to be set off for the financial year, if any: Nil

e. Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 2,50,169.86/-

6. a. Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 6,78,919/-

b. Amount spent in administrative overheads: Nil

c. Amount spent on Impact Assessment, if applicable: Nil

d. Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 6,78,919/-

e. CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.	Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135				
Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.	
6,78,919	NA	NA	NA	NA	NA

f. Excess amount for set-off, if any:

Sl. No	Particulars	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	2,50,169.86
(ii)	Total amount spent for the Financial Year	6,78,919
(iii)	Excess amount spent for the financial year [(ii)-(i)]	4,28,749.14
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	4,28,749.14

* The Company has a total excess amount of Rs. 4,28,749.14 (being the excess CSR spent during the preceding three financial years) available for set off in the succeeding three financial years.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

Sl. No.	Preceding Financial Year(s).	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any	Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency, if any
	Amount Date of (in Rs). transfer						
1		FY-1			NIL		
2		FY-2					
3		FY-3					

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Yes/ No

If Yes, enter the number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Short particulars of the property or asset(s)	Pincode of the	Date of	Amount of CSR	Details of Company/ Authority/
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Sl. No	[including complete address and location of the property]	property or asset(s)	creation	Amount spent	beneficiary of the registered owner
(1)	(2)	(3)	(4)	(5)	(6)
	CSR Registration Number, if applicable		Name		Registered address
Not Applicable					

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135: Not Applicable

For and on behalf of the Board of Directors

DATE: 02.09.2024 PLACE: MANGALORE	AROOR KISHORE RAO MANAGING DIRECTOR DIN: 00357245	AROOR PADMINI KISHORE RAO DIRECTOR DIN: 00357250
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Textual information (34)

Disclosure of composition of CSR committee [Text Block]

Composition of CSR Committee:

Sl.No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
NOT APPLICABLE*				

*Since the amount to be spent by the company under CSR does not exceed fifty lakh rupees, the requirement under sub-section (1) of Section 135 for constitution of the Corporate Social Responsibility Committee is not applicable to the company.

Textual information (35)

Details CSR policy [Text Block]

CSR is a form of corporate self regulation integrated into business model. It is the process aimed at embracing the responsibility for the actions of the company and encourages a positive impact through our activities on the environment, consumers, employees, communities, stakeholders and all other members of the public who may also be considered to be the stakeholders in general. CSR Policy of the company aims at such activities which include social business projects and promoting education. Company aims to undertake projects/activities as mentioned under Schedule VII of Companies Act, 2013.