

**PARAMOUNT TEA MARKETING PVT LTD**  
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

**[400100] Disclosure of general information about company**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Corporate identity number	U51226WB1987PTC042352	
Permanent account number of entity	AABCP6458M	
Address of registered office of company	11 PARK MANSIONS, 3RD FLOOR , 57 PARK STREET, KOLKATA WB- 700016 IN	
Type of industry	Commercial and Industrial	
Registration date	15/05/1987	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		25
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	02/09/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	11 PARK MANSIONS,3RD FLOOR, 57 PARK STREET	
Name of city of place of maintenance of computer servers (storing accounting data)	KOLKATA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	West Bengal	
Pin code of place of maintenance of computer servers (storing accounting data)	700016	
Name of district of place of maintenance of computer servers (storing accounting data)	KOLKATA	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9489965250	

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

..(1)

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

Types of principal product or services [Axis]	1
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	0902
Description of product or service category	T E A AUCTIONEERS
Turnover of product or service category	817.48
Highest turnover contributing product or service (ITC 8 digit) code	09024090
Description of product or service	T E A AUCTIONEERS
Turnover of highest contributing product or service	817.48

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

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	MUKKATIRA	KALYAN
Middle name of director	CALAPPA	
Last name of director	KARUMBALIAH	PHUKAN
Designation of director	Managing Director	Director
Director identification number of director	03595307	02553322
Date of signing board report	02/09/2024	02/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	RESERVES: The company is consistently following the method of transferring surplus/deficit in Profit and loss account at the end of every year to general reserve account.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: To strengthen the financial position of the Company and to augment working capital your directors do not recommend any dividend.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Technology Absorption: The Company has not absorbed any technology.
Details regarding foreign exchange earnings and outgo	Foreign Exchange earnings and outgo: During the financial year under review, there is no inflow and outflow of foreign exchange earnings and outgo.
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
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]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN THE NATURE OF BUSINESS:  / >  /> There is no change in the nature of the business of the Company done during the year.

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (14) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (15) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (16) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	N o t applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (17) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (19) [See below]
Number of meetings of board	(A) 7

**Footnotes****(A) NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:**

A calendar of Meetings is prepared and circulated in advance to the Directors.

The Board of Directors duly met 7 times during the financial year from 01st April, 2023 to 31st March, 2024. The dates on which the meetings were held are as follows:

Sl. No	Date of Meeting	Total No. of Directors	No. of Directors Present
1	26.04.2023	4	4
2	29.04.2023	4	4
3	09.06.2023	4	3
4	30.06.2023	4	4
5	02.09.2023	4	3
6	20.12.2023	4	3
7	14.02.2024	4	2

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. All the Directors actively participated in the meetings and contributed valuable inputs on the matters brought before the Board of Directors from time to time.

Further, the 36th Annual General Meeting of your company was held on 28.09.2023 at the registered office of the Company.

**ATTENDANCE OF DIRECTORS:**

For Board Meetings:

Sl. No	Name of the Directors	No. of Board Meetings entitled to attend	No of Board Meetings attended
1	PHILIP RAJIT NINAN	7	4
2	KALYAN PHUKAN	7	7
3	M.C. KARUMBIAH	7	7
4	HARA PRASAD DEPUR	7	5

## Textual information (1)

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

#### DIRECTOR'S REPORT

To the Members,

Your directors have great pleasure in presenting the 37th Annual Report on the business and operations of the company together with the financial statements for the financial year ended 31st March 2024.

#### RECORDING MINUTES OF PROCEEDINGS AT BOARD MEETINGS

The Chairman records minutes of proceedings of each Board meeting. Draft minutes are circulated to Board members for their comments as prescribed under Secretarial Standard-1. The minutes are entered in the Minutes Book within 30 days from the conclusion of the meeting.

#### COMPLIANCE

The Chairman while preparing the agenda, notes on agenda and minutes of the meeting(s), is responsible for and is required to ensure adherence to all applicable laws and regulations, including the Companies Act, 2013 read with rules framed thereunder Secretarial Standards issued by the Institute of Company Secretaries of India.

#### REVISION OF FINANCIAL STATEMENTS OR BOARD REPORT

The Company has not revised its financial statements or board's report and the provisions of Section 131 of the Companies Act, 2013 are therefore not applicable to the company.

#### SECRETARIAL STANDARDS

The Company has complied with all applicable Secretarial Standards issued by The Institute of Company Secretaries of India during the year.

#### OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company firmly believes in providing a safe, supportive and friendly workplace environment – a workplace where our values come to life through the supporting behaviors. Positive workplace environment and a great employee experience are an integral part of our culture. Your Company continues to take various measures to ensure a workplace free from discrimination and harassment based on gender. The Company has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder. Also, the Company has complied with the provisions relating to the constitution of Internal Complaints Committee. The Company has not received any complaints on sexual harassment during the year under review and there are no unresolved complaints as on March 31, 2024.

#### STATUTORY AUDITORS:

M/s. S. JAYKISHAN, Chartered Accountants, (Firm Registration No. 309005E) Kolkata are the Statutory Auditors of the company. Their report forms part of the Annual report. Shareholders of the Company have approved the appointment of M/s. S. JAYKISHAN., Chartered Accountants, Kolkata as Statutory Auditors of the Company for five consecutive years i.e., from the conclusion of the Thirty Fourth Annual General Meeting (34th AGM) held on 30th day of November, 2021 until the conclusion of the Thirty Ninth Annual General Meeting (39th AGM). The Company has obtained a certificate from the Statutory Auditors to the effect that their appointment would be in accordance with the provisions of Section 141 of the Companies Act, 2013. The Statutory Auditors has confirmed that they are not disqualified from continuing as Auditors of the Company.

Further, there are no qualifications, reservations or adverse remarks or disclaimers made by the statutory auditor in their report for the year ended March 31, 2024.

#### DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OF THE COMPANIES ACT, 2013 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There were no instances of frauds identified or reported by the Statutory Auditors during the course of their audit pursuant to Section 143(12) of the Companies Act, 2013.

#### DETAILS REGARDING ISSUE OF SHARES:

The Authorised share capital of the Company as on 31st March, 2024 was Rs.1,00,00,000/- comprising of 10,00,000 equity shares of Rs.10/- each. The issued, subscribed and paid-up equity share capital as on 31st March, 2024, was Rs.96,00,000/- comprising of 9,60,000 equity shares of Rs.10/- each.

During the financial year under review, the company has not issued any shares/debentures. And, the company has neither bought back any of its

securities, nor issued any sweat equity, shares with differential rights and or bonus shares. The company has not provided any Stock Option Scheme to employees. The company has not issued any scheme or made any provision for giving loans for purchase of its own shares and therefore, there are no voting rights not exercised directly by employees or others in respect of any shares of the company, thereby not necessitating any disclosure under Section 67 of the Companies Act, 2013.

#### TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND:

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

#### MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013

The Provisions of Section 148(1) of the Companies Act, 2013 are not applicable in respect of the activities carried on by the Company. Accordingly, maintenance of cost records as specified by the Central Government under Sub Section (1) of Section 148 of the Companies Act, 2013, is not required to be made by the company and therefore such accounts and records have not been made or maintained by the Company.

#### Disclosures:

1. There are no proceedings pending under the Insolvency and Bankruptcy Code, 2016
2. There are no instances of one-time settlement with any bank or financial institution.
3. The provisions of Secretarial audit and internal audit is not applicable for our company.
4. The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.
5. The provisions of Companies Act, 2013 relating to appointment of Company secretary is not applicable to the company.
6. The necessity to obtain credit rating does not arise for the company during the year under review.

#### ADDITIONAL INFORMATION:

The additional information required to be given under the Companies Act, 2013 and the rules made thereunder, has been laid out in the notes attached to and forming part of the financial statements. The notes to the financial statements referred to the Auditor's report are self-explanatory and therefore do not call for any further explanation.

#### ACKNOWLEDGEMENTS:

Your Directors place on record their sincere thanks to bankers, business associates, consultants and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Director's also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

The Board also extends its gratitude towards the enthusiastic co-operation, hard work and dedication of all the employees of the company and all concerned without which it would not have been possible to achieve all round progress and growth of the company.

For and on Behalf of the Board of Directors  
For PARAMOUNT TEA MARKETING PRIVATE LIMITED

Place: Kolkata

Date: 02.09.2024

Sd/-

Sd/-  
M.C. KARUMBIAH  
Managing Director  
DIN: 03595307

Kalyan Phukan  
Director  
DIN: 02553322

## Textual information (2)

### Description of state of companies affair

**BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIRS:** Your Directors inform you that the income for the year under review is Rs. 1094.49 Lakhs as compared to previous year of Rs.1121.65 Lakhs registering a decrease of Rs.27.15 Lakhs. The Net Profit after Depreciation & Tax for the year under review is Rs. 4.25 Lakhs as compared to previous year of Rs. 104.91 Lakhs registering a decrease of Rs. 100.66 Lakhs. Your Directors are dedicated and committed to strengthen the company with clear and focused approach to increase the revenue growth and improve profitability. Your Directors hope that the Company will achieve better results for the current year.

## Textual information (3)

### **Details regarding energy conservation**

Conservation of Energy: The activities of the Company are not energy intensive as the Company is not engaged in any business activity and is not included under the list of industries which should furnish information under section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014. However the Company has taken all steps necessary for conservation of energy and has been sensitive in making progress towards the initiative. Administrative and office operations are conducted in the manner whereby optimum utilization and maximum possible saving of energy is achieved.

## Textual information (4)

### **Disclosures in director's responsibility statement**

DIRECTORS RESPONSIBILITY STATEMENT: In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement: 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; e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. g) In terms of Section 143(12) of the Companies Act, 2013, the Auditor has not reported any fraud during the year.

## Textual information (5)

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

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT: No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate on the date of this report.

## Textual information (6)

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

During the financial year 2023-24, the Company has not given any loans or provide securities in connection with any loans to any other body corporate. However, the Company has made investments under Section 186 of the Companies Act, 2013, particulars of investments made are given under Notes to the financial statement and information as per provisions of Section 134 (3) (g) of the Companies Act, 2013 has been furnished in Annexure.

ANNEXURE - A

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT, 2013 AS ON 31.03.2024

SL NO.	NAME OF THE PARTY	NATURE OF TRANSACTION	AMOUNT	(in Rs.)
1.	Tata Tea Limited	Investment In Equity Shares	7,902	
2.	Harrison Mallayalam Ltd.	Investment In Equity Shares	10,000	
3.	ICICI Prudential Mutual Fund	Investment in Mutual Funds	90,436	
4.	ICICI Prudential Ultra Short Term Mutual Fund-Growth	Investment in Mutual Funds	5,00,000	
5.	Franklin India Short Term Income Plan-Growth	Investment in Mutual Funds	8,669	
6.	Cholamandalam Securities Limited	Investment in Futures and Options	4,91,238	

## Textual information (7)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All related party transactions as defined under the Companies Act, 2013 that were entered during the financial year were in the ordinary course of the business and on an arm's length basis. Your Company has historically adopted the practice of undertaking related party transactions only in the ordinary and normal course of business and at arm's length as part of its philosophy of adhering to highest ethical standards, transparency and accountability. However the details of all transactions with related parties have also been disclosed in the notes to the financial statements forming part of this report and Annual accounts 2023-24.

There are no materially significant RPTs made by the Company which have a potential conflict with the interest of the Company at large and thus disclosure in Form AOC-2 is not required.

## Textual information (8)

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

EXTRACT FOR ANNUAL RETURN:

The company does not have a functional website and hence the provisions of Section 92(3) of the Companies Act, 2013 are not applicable.

However, the annual return will be available for inspection at the registered office of the Company. The Members of the Company shall be allowed to inspect the same during the working hours of the Company upto the ensuing AGM.

## Textual information (9)

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

#### DECLARATION OF INDEPENDENT DIRECTORS:

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

## Textual information (10)

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

#### COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:

The company is not required to constitute a Nomination and Remuneration Committee as per the provisions of Section 178(1) of the Companies Act, 2013. Hence the company has not devised any policy relating to director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director, remuneration for directors, key managerial personnel and other employees, and other matters provided under Section 178 and other provisions of the Companies Act, 2013.

## Textual information (11)

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

#### RISK MANAGEMENT POLICY:

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

During the year, the risk assessment parameters were reviewed. In the opinion of the Board, there are no major elements of risk which has the potential of threatening the existence of the company.

## Textual information (12)

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

#### DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable .

## Textual information (13)

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

## FINANCIAL SUMMARY

The financial results of the Company for the year ended 31st March, 2024 are summarized below:

Particulars	As on 31.03.2024 (In Rupees)	As on 31.03.2023 (In Rupees)
Revenue from Operations	8,17,48,039	9,53,87,422
Other Income	2,77,01,829	1,67,77,709
Profit/Loss before Depreciation, finance costs, Exceptional items and tax expenses	4,03,77,018	4,25,88,724
Less: Depreciation	19,37,147	16,22,945
Profit/Loss before finance costs, exceptional items and tax expenses	3,84,39,871	4,09,65,779
Less: Finance Costs	3,75,33,025	2,63,72,212
Profit/(Loss) before exceptional items and tax expenses	9,06,846	1,45,93,567
Add/(Less): Exceptional items	-	-
Profit/(Loss) before tax expenses	9,06,846	1,45,93,567
Less: Tax Expenses (Current & Deferred)	4,81,620	41,02,024
Profit/Loss for the year (1)	4,25,226	1,04,91,543
Total Comprehensive Income/Loss (2)	-	-
Total (1+2)	4,25,226	1,04,91,543
Balance of Profit/Loss for earlier years	5,06,58,354	3,99,78,341
Balance Carried forward	5,12,62,857	5,06,58,354

## Textual information (14)

### **Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]** MATTERS RELATING TO DIRECTORS

There were no changes in the composition of Board of Directors during the financial year under review.

Mr. M.C. KARUMBALIAH (DIN: 03595307), Managing Director of the company hold office for a period of five years with effect from 01.01.2021 to 31.12.2025.

## Textual information (15)

### **Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]** SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review and hence no information required to be furnished as per the provisions of Rule 8 (5)(iv) of the Companies (Accounts) Rules, 2014.

However, the Company is a Subsidiary of M/s. PARAMOUNT COMMODITIES AND SERVICES PRIVATE LIMITED bearing CIN: U01132TZ1998PTC022067.

## Textual information (16)

### **Details relating to deposits covered under chapter v of companies act [Text Block]** DEPOSITS:

The Company has not accepted any deposited nor renewed any deposits within the meaning of Section 73 to 76 of the Companies Act, 2013. Hence, the disclosures required as per Rule 8 (5) (v) & (vi) of the Companies (Accounts) Rules, 2014, are not applicable to the Company. Details of secured and unsecured loans are given in the notes to the financial statements.

## Textual information (17)

### **Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]** SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No significant and material order passed by any regulators or courts or tribunals impacting the going concern status and company's operations in future.

## Textual information (18)

### **Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]** ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

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

## Textual information (19)

### Disclosure of appointment and remuneration of managerial personnels [Text Block]

#### PARTICULARS OF EMPLOYEES:

Since the Company is an Unlisted Company, provisions of Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, does not apply to the Company.

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.JAYKISHAN
Name of auditor signing report	YOGESH GUPTA
Firms registration number of audit firm	309005E
Membership number of auditor	060539
Address of auditors	2nd FLOOR, SUITE # 2D, E & F, 12 HO-CHI-MINH SARANI, KOLKATA 700071
Permanent account number of auditor or auditor's firm	AASFS4445F
SRN of form ADT-1	T89774152
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 Lakhs of INR

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

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (20) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (20)

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

#### INDEPENDENT AUDITOR'S REPORT

To The Members of Paramount Tea Marketing Private Limited

Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Paramount Tea Marketing Private Limited("the Company")which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

#### Responsibilities of Management and those charged with governance for the financial statements

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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statement

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

A further description of the auditor's responsibilities for the audit of the financial statements is included in Annexure A. This description forms

part of our auditor's report.

#### Report on Other Legal and Regulatory Requirements

1. 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, we give in the Annexure-B, 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, we report that:

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

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

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

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

f) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C";

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 our opinion and to the best of our information and according to the explanations given to us:

(1) The Company does not have any pending litigations which would impact its financial position.

(2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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

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

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) of this clause contain any material mis-statement.

(5) In our opinion and to the best of our information and according to the explanations given to us, no dividend has been declared or paid during the year by the company.

(6) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout for all

relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For S. Jaykishan  
Chartered Accountants  
Firm's Registration No. 309005E

sd/-

Y. GUPTA  
Partner  
Membership number: 060539  
Place: Kolkata  
Date: 02/09/2024  
UDIN: 24060539BKFDZ4883

#### Annexure-A Responsibilities for Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

For S. Jaykishan  
Chartered Accountants  
Firm's Registration No. 309005E

sd/-

Y. GUPTA  
Partner  
Membership number: 060539

Place: Kolkata  
Date: 02/09/2024  
UDIN: 24060539BKFDZ4883

Annexure -B to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31st March, 2024.

We report that:

i.(a)(i) The Company is maintaining proper records showing full particulars, including quantitative details and situations of Property, Plant, and Equipment.

(ii) According to the information and explanations given to us, the company is maintaining proper records showing full particulars of Intangible Assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant, and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the title deeds of all immovable properties disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanations given to us, the company has not revalued any of 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 us, 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.

ii. (a) As explained to us, the company does not hold any inventory during the year. Hence, this clause is not applicable to the company.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks and financial institutions on the basis of security of current assets; the difference between the statements filed by the company with the banks and financial institutions and the books of account of the Company is on account of explainable items and not material in nature.

iii. The company, during the year, has made investments. However, the company have not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties. The investments made are not prejudicial to the interest of the Company. Other sub-clauses are not applicable.

iv. According to the information and explanations given to us, the company has not provided during the year any loans, guarantees and securities, in contravention of the provisions of section 185 & 186 of the Companies Act, 2013. In respect of investments made by the Company, there is no contravention of provisions of section 186 of the Companies Act, 2013.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of Sections 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.

vi. To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.

vii. (a) According to the information and explanations given to us, undisputed statutory dues including Goods and Services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess have been regularly deposited by the company with the appropriate authorities during the year.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, goods and services tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(c) According to the information and explanations given to us, there are no dues outstanding of Income Tax, goods and services tax on account of any dispute.

viii. According to the information and explanations given by the management and based on the procedures carried out during the course of our audit, we have not come across any transactions not 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.

ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.

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

(c) In our opinion and according to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

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

(b) In our opinion and according to the information and explanations obtained by us, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally convertible) during the year and accordingly clause 3(x) (b) of the order is not applicable to the Company.

xi. (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no fraud on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act 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) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

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

xiii. According to the information and explanations and records made available to us by the company and audit procedures performed by us, all transactions with related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable. The details of transactions during the year have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. As informed to us, the Company has taken necessary steps to establish a system of Internal Audit as per the provisions of Companies Act, 2013.

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

xvi. (a) According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934. Hence, reporting under clause 3(xvi)(a), (b), and (c) of the Order is not applicable.

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

xvii. The Company has not incurred any cash loss during the financial year ended on that date and the immediately preceding financial year.

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

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

xx. According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the company. Accordingly, provisions of paragraph 3(xx) (a) & (b) of the Order are not applicable to the Company.

For S. Jaykishan  
Chartered Accountants  
Firm's Registration No. 309005E

sd/-

Y. GUPTA  
Partner  
Membership number: 060539  
Place: Kolkata  
Date: 02/09/2024  
UDIN: 24060539BK FDPZ4883

## ANNEXURE - C TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of Paramount Tea Marketing Private Limited ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management 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, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

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

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

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

### Meaning of Internal Financial Controls over Financial Reporting

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

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 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 S. Jaykishan  
Chartered Accountants  
Firm's Registration No. 309005E

sd/-

CA Y. Gupta  
Partner  
Membership No. 060539  
Date: 02/09/2024  
Place: Kolkata  
UDIN : 24060539BKFDZ4883

### [400500] Disclosures - Secretarial audit report

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

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

**[100100] Balance sheet**

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	96	96	
Reserves and surplus	926.9	922.65	
Total shareholders' funds	1,022.9	1,018.65	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	14.26	0	
Deferred tax liabilities (net)	(A) 1.28	(B) 1.48	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	15.54	1.48	
Current liabilities [Abstract]			
Short-term borrowings	2,103.49	2,162.56	
Trade payables	(C) 154.91	182.65	
Other current liabilities	281.14	55.34	
Short-term provisions	5.01	41.05	
Total current liabilities	2,544.55	2,441.6	
Total equity and liabilities	3,582.99	3,461.73	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	(D) 533.77	526.99	523.77
Intangible assets	0.25	0.25	0.25
Tangible assets capital work-in-progress	400.57	267.93	
Total fixed assets	934.59	795.17	
Non-current investments	11.08	211.53	
Long-term loans and advances	3.69	3.69	
Total non-current assets	949.36	1,010.39	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	134.1	123.45	
Cash and bank balances	151.07	428.9	
Short-term loans and advances	2,348.08	1,898.49	
Other current assets	0.38	0.5	
Total current assets	2,633.63	2,451.34	
Total assets	3,582.99	3,461.73	

**Footnotes**

(A) Deferred Tax Liability on account of Property, Plant &amp; Equipments

(B) Deferred Tax Liability on account of Property, Plant &amp; Equipments

(C)

TRADE PAYABLES	As at 31.03.2024 Rs in Lakhs	As at 31.03.2023 Rs in Lakhs
Dues to other than micro, medium and small enterprises		
For Goods	154.90	182.66
	154.90	182.66

Figures For the Current Reporting Period as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	152.08	2.83	-	-	154.90
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-

Figures For the Current Reporting Period as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	175.52	7.14	-	-	182.66

Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-

(D) Notes:

- 1) Building includes office premises.
- 2) Furniture and Fixtures includes electrical fittings and equipments and air conditioners.
- 3) Plant and Machinery include generator, cellular phones, washing machines and weighing machines and UPS Microtech
- 4) Vehicles includes bicycle, motor car and motor cycles.
- 5) Others include computers and cupboards.
- 6) The Company revalued its land at Coonoor, Leasehold building at Kolkata and Building at Siliguri as at 31st March, 2013. The revaluation was carried out by an approved valuer and the net increase in value of Rs.38,235,356 (Gross Rs.46,531,000 minus cost and accumulated depreciation of Rs.8,295,643) was transferred to revaluation reserve.
- 7) Freehold land at Coonoor owned by the Company has been given as security to bank for loan facility taken by third party

Particulars	2023-24 (Amt. in 00000's)	2022-23 (Amt. in 00000's)
Opening Balance	267.94	161.24
Add : Addition during the year	132.64	106.70
Less : Transfer to Fixed assets	-	-
Closing Balance	400.58	267.94

### [400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	MUKKATIRA	KALYAN
Middle name of director	CALAPPA	
Last name of director	KARUMBALIAH	PHUKAN
Designation of director	Managing Director	Director
Director identification number of director	03595307	02553322
Date of signing of financial statements by director	02/09/2024	02/09/2024

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	9.07	145.94	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	(A) 115.74	(B) 79.6	
Adjustments for depreciation and amortisation expense	19.37	(C) 16.23	
Other adjustments to reconcile profit (loss)	(D) -37	(E) -1.62	
Total adjustments to profit (loss)	98.11	94.21	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-10.65	(F) -47.55	
Adjustments for decrease (increase) in other current assets	(G) -449.46	(H) -580.2	
Adjustments for increase (decrease) in trade payables	(I) 198.05	(J) -5.61	
Adjustments for provisions	(K) -41.06	(L) -57.25	
Total adjustments for working capital	-303.12	-690.61	
Total adjustments for reconcile profit (loss)	-205.01	-596.4	
Net cash flows from (used in) operations	-195.94	-450.46	
Net cash flows from (used in) operating activities before extraordinary items	-195.94	-450.46	
Net cash flows from (used in) operating activities	-195.94	-450.46	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	(M) 3.38	(N) 2	
Purchase of tangible assets	(O) 26.92	(P) 19.83	
Interest received	239.08	164.32	
Other inflows (outflows) of cash	(Q) 102.19	(R) -151.63	
Net cash flows from (used in) investing activities before extraordinary items	317.73	-5.14	
Net cash flows from (used in) investing activities	317.73	-5.14	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(S) -44.81	(T) 200.61	
Interest paid	(U) 354.82	(V) 243.92	
Net cash flows from (used in) financing activities before extraordinary items	-399.63	-43.31	
Net cash flows from (used in) financing activities	-399.63	-43.31	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-277.84	-498.91	
Net increase (decrease) in cash and cash equivalents	(W) -277.84	-498.91	
Cash and cash equivalents cash flow statement at end of period	151.07	428.9	927.81

**Footnotes**

(A) Interest Income = (239.08)

Interest Expenses = 354.82

(B) Interest Income = (164.32)

Interest Expenses = 243.92

(C) Depreciation

(D) Profit on Sale of fixed assets = -2.61

Long Term Capital Gain on sale of Mutual Funds = -4.80

Short Term Capital Gain on sale of Mutual Funds = -29.59

(E) Profit on Sale of fixed assets = -1.62

(F) Trade and other receivables

(G)

Short Term Loans and advances	(499.59)
Long Term Loans and advances	0.00
Other current assets	0.13

(H)

Short Term Loans and advances	(584.47)
Long Term Loans and advances	0.00
Other current assets	4.27

(I) Trade payables and other current liabilities

(J) Trade payables and other current liabilities

(K) Short Term Provisions

(L) Short Term Provisions

(M) Sale of fixed assets

(N) Sale of fixed assets

(O) Purchase of fixed assets

(P) Purchase of fixed assets

(Q) Sale of Non Current Investment = 200.44

Long Term Capital Gain on sale of Mutual Funds = 4.80

Short Term Capital Gain on sale of Mutual Funds = 29.59

Capital Work In Progress = -132.64

(R) Purchase of non current investment =(44.93)

Capital Work in Progress=(106.70)

(S) Proceeds from Borrowings (Bank Overdraft) = -59.07

Proceeds from Borrowings (Long Term) = 14.26

(T) Proceeds from Borrowings (Bank Overdraft) = 200.61

(U) Interest paid

(V) Interest paid

(W) Notes:-

i) The Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard-3 on "Cash Flow Statement" notified in the Companies (Accounting Standards) Rules, 2006.

ii).Cash and cash equivalents include cash in hand and bank balances on current account and fixed deposit.

iii).Figures in brackets indicate Cash outflow.

iv).Previous year's figures have been regrouped/rearranged, wherever considered necessary to conform to this year's classification.

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
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	PARAMOUNT COMMODITIES AND SERVICES PRIVATE LIMITED	PARAMOUNT COMMODITIES AND SERVICES PRIVATE LIMITED	M.Muthuraman	M.Muthuraman
CIN of shareholder	U01132TZ1998PTC022067	U01132TZ1998PTC022067		
PAN of shareholder			AFFPM7533L	AFFPM7533L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 8,25,600	[shares] 8,25,600	[shares] 48,000	[shares] 48,000
Percentage of shareholding in company	86.00%	86.00%	5.00%	5.00%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	M C Karumbaiah	M C Karumbaiah
PAN of shareholder	AKOPK5091M	AKOPK5091M
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 48,000	[shares] 48,000
Percentage of shareholding in company	5.00%	5.00%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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] 10,00,000		[shares] 10,00,000
Value of shares authorised	100	100		100
Number of shares issued	[shares] 9,60,000	[shares] 9,60,000		[shares] 9,60,000
Value of shares issued	96	96		96
Number of shares subscribed and fully paid	[shares] 9,60,000	[shares] 9,60,000		[shares] 9,60,000
Value of shares subscribed and fully paid	96	96		96
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] 9,60,000	[shares] 9,60,000		[shares] 9,60,000
Total value of shares subscribed	96	96		96
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 9,60,000	[shares] 9,60,000		[shares] 9,60,000
Value of shares called	96	96		96
Value of shares paid-up	96	96		96
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 9,60,000	[shares] 9,60,000	[shares] 9,60,000	[shares] 9,60,000
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	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	96	96		96
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 8,25,600		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 8,25,600		[shares] 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]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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] 10,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	100		100	100
Number of shares issued	[shares] 9,60,000		[shares] 9,60,000	[shares] 9,60,000
Value of shares issued	96		96	96
Number of shares subscribed and fully paid	[shares] 9,60,000		[shares] 9,60,000	[shares] 9,60,000
Value of shares subscribed and fully paid	96		96	96
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] 9,60,000		[shares] 9,60,000	[shares] 9,60,000
Total value of shares subscribed	96		96	96
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 9,60,000		[shares] 9,60,000	[shares] 9,60,000
Value of shares called	96		96	96
Value of shares paid-up	96		96	96
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 9,60,000	[shares] 9,60,000	[shares] 9,60,000	[shares] 9,60,000
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		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	96	96	96	96
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 8,25,600		[shares] 0	[shares] 8,25,600
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 8,25,600		[shares] 0	[shares] 8,25,600

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 Lakhs of 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] 9,60,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	96

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (21) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

## Textual information (21)

### Disclosure of notes on share capital explanatory [Text Block]

Share Capital:

#### 1.1.Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period

Particulars	31.03.2024		31.03.2023	
	Nos.	Amt. in 00000	Nos.	Amt. in 00000
At the Beginning of the Period	960,000	96.00	960000	96.00
Issued During the Period	-	-	-	-
At the End of the Period	960,000	96.00	960,000	96.00

#### 1.2.Terms/Rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting. However, no dividend has been declared by the Company.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the share holders.

#### 1.3.Details of Shares Issued For Other Than Cash

(Out of above 4,80,000 Equity Shares of Rs. 10/- each have been issued as Bonus Shares by capitalization of Reserves ).

(Out of above 8,25,600( PY 8,25,600) Equity shares of Rs 10 each are held by Paramount Commodities & Services Pvt Ltd holding company of the Company.)

#### 1.4.Details of the shareholding holding more than 5% shares in the company

Particulars	31.03.2024		31.03.2023	
	Number	% holding	Number	% holding
1) Paramount Commodities and Services Private Limited	8,25,600	86%	8,25,600	86%
2) M.Muthuraman	48,000	5%	48,000	5%
3) M C Karumbaiah	48,000	5%	48,000	5%

Details of shares held by the Promoters

Current Reporting Period (As at 31.03.2024)

--

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Paramount Commodities and Services Private Limited	8,25,600	86%	-

Previous Reporting Period ( As at 31.03.2023)

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Paramount Commodities and Services Private Limited	8,25,600	86%	-

### [200200] Notes - Reserves and surplus

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			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	4.25	104.92		0
Other additions to reserves	0	0		0
Total additions to reserves	4.25	104.92		0
Deductions to reserves [Abstract]				
Other deductions to reserves	3.58	3.76		1.79
Total deductions to reserves	3.58	3.76		1.79
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	0.67	101.16		-1.79
Reserves at end of period	926.9	922.65	817.74	368.02

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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	1.88		(A) 1.79	(B) 1.88
Total deductions to reserves	1.88		1.79	1.88
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	-1.88		-1.79	-1.88
Reserves at end of period	369.81	371.7	368.02	369.81

(A) Transfer to Statement of Profit &amp; Loss on account of depreciation on amount added on revaluation

(Created by Revaluation of Land at Coonor, Leasehold Premises at Kolkata, and Buildings at Siliguri as on 31.03.2013)

(B) Transfer to Statement of Profit and Loss on account of depreciation on amount added on revaluation

Created by Revaluation of Land at Coonor, Leasehold premises at Kolkatta and Buildings at Siliguri as on 31.03.2013)

## Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of 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		0	0	
Total additions to reserves		0	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		0	0	
Total changes in reserves		0	0	
Reserves at end of period	371.7	46.26	46.26	46.26

## Statement of changes in reserves [Table]

..(4)

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

Components of reserves [Axis]	General reserve [Member]			Surplus [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		4.25
Other additions to reserves	0	0		0
Total additions to reserves	0	0		4.25
Deductions to reserves [Abstract]				
Other deductions to reserves				(A) 1.79
Total deductions to reserves				1.79
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	0	0		2.46
Reserves at end of period	46.26	46.26	46.26	512.62

(A) Transfer from Revaluation Reserve on account of depreciation on revaluation of Buildings

## Statement of changes in reserves [Table]

..(5)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	104.92	
Other additions to reserves	0	
Total additions to reserves	104.92	
Deductions to reserves [Abstract]		
Other deductions to reserves	(A) 1.88	
Total deductions to reserves	1.88	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	103.04	
Reserves at end of period	506.58	399.78

(A) Transfer from revaluation reserve on account of depreciation on revaluation of buildings

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	14.26	0	14.26	0
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 Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	14.26	0	14.26	0
Nature of security [Abstract]				
Nature of security			Disclosed in notes	Disclosed in notes
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [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	1,627.47	1,962.56	476.02	200
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,627.47	1,962.56	1,627.47	1,962.56
Nature of security [Abstract]				
Nature of security			Disclosed in notes	Disclosed in notes
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	476.02	200	476.02	200
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

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

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (22) [See below]

## Textual information (22)

## Disclosure of notes on borrowings explanatory [Text Block]

LONG-TERM BORROWINGS	As at 31.03.2024 Rs in Lakhs	As at 31.03.2023 Rs in Lakhs
(i) Secured		
Vehicle Loan from Federal Bank	17.57	-
Less: Current Maturities (Secured by way of underlying assets)	(3.31)	-
	14.26	-
SHORT-TERM BORROWINGS		
	As at 31.03.2024 Rs in Lakhs	As at 31.03.2023 Rs in Lakhs
(i) Secured		
(a) Working Capital Loan Repayable on Demand		
From Indusind Bank	1,624.17	1,851.72
Overdraft from State Bank of India	(0.01)	(0.00)
Cholamandalam Investment and Finance Co. Ltd.	-	110.85
Current Maturities of Long Term Borrowings	3.31	-
	1,627.47	1,962.56
(ii) Unsecured		
From Bodies Corporate	476.02	200.00
Grand Total	2,103.49	2,162.56

## Nature of Security

i. Working Capital Loan secured against Debtors, lien against Fixed Deposits, Charge against Calcutta lease hold office, Land at Coonoor and personal guarantee of a director)

- ii. Vehicle Loan secured against underlying asset  
 iii. Overdraft from State Bank of India secured against Fixed Deposit  
 iv. Loan from Cholamandalam is secured against Mutual Fund Investment

### [201000] Notes - Tangible assets

#### Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
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	26.92	19.83		26.92	19.83	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-19.37	-16.22				
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		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.77	0.39		14.54	7.7	
Total disposals tangible assets	0.77	0.39		14.54	7.7	
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	6.78	3.22		12.38	12.13	
Tangible assets at end of period	(A) 533.77	526.99	523.77	769.44	757.06	744.93

**Footnotes**

(A) Notes:

- 1) Building includes office premises.
- 2) Furniture and Fixtures includes electrical fittings and equipments and air conditioners.
- 3) Plant and Machinery include generator, cellular phones, washing machines and weighing machines and UPS Microtech
- 4) Vehicles includes bicycle, motor car and motor cycles.
- 5) Others include computers and cupboards.
- 6) The Company revalued its land at Coonoor, Leasehold building at Kolkata and Building at Siliguri as at 31st March, 2013. The revaluation was carried out by an approved valuer and the net increase in value of Rs.38,235,356 (Gross Rs.46,531,000 minus cost and accumulated depreciation of Rs.8,295,643) was transferred to revaluation reserve.
- 7) Freehold land at Coonoor owned by the Company has been given as security to bank for loan facility taken by third party

Particulars	2023-24 (Amt. in 00000's)	2022-23 (Amt. in 00000's)
Opening Balance	267.94	161.24
Add : Addition during the year	132.64	106.70
Less : Transfer to Fixed assets	-	-
Closing Balance	400.58	267.94

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Land [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	19.37	16.22		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	13.77	7.31		0	0	
Total disposals tangible assets	13.77	7.31		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.6	8.91		0	0	
Tangible assets at end of period	235.67	230.07	221.16	160.27	160.27	160.27

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	160.27	160.27	160.27	0	0	0

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Assets held under lease [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	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		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	0	0		0	0	
Tangible assets at end of period	274	274	274	274	274	274

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Assets held under lease [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Sub classes of tangible assets [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		-2.9	-3.04	
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	0	0		-2.9	-3.04	
Tangible assets at end of period	0	0	0	56.5	59.4	62.44

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.9	3.04	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		2.9	3.04	
Tangible assets at end of period	94.98	94.98	94.98	38.48	35.58	32.54

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Factory building [Member]					
	Assets held under lease [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	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		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	0	0		0	0	
Tangible assets at end of period	274	274	274	274	274	274

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Factory building [Member]					
	Assets held under lease [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Sub classes of tangible assets [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
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		-2.9	-3.04	
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	0	0		-2.9	-3.04	
Tangible assets at end of period	0	0	0	56.5	59.4	62.44

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.9	3.04	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		2.9	3.04	
Tangible assets at end of period	94.98	94.98	94.98	38.48	35.58	32.54

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.4	0		1.4	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.38	-0.29				
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	1.02	-0.29		1.4	0	
Tangible assets at end of period	1.35	0.33	0.62	11.6	10.2	10.2

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			Factory equipments [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1.4	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0.38	0.29		-0.38	-0.29	
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	0.38	0.29		1.02	-0.29	
Tangible assets at end of period	10.25	9.87	9.58	1.35	0.33	0.62

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.4	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0.38	0.29	
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	1.4	0		0.38	0.29	
Tangible assets at end of period	11.6	10.2	10.2	10.25	9.87	9.58

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	0.54	0		0.54	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.88	-1.2				
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	-0.34	-1.2		0.54	0	
Tangible assets at end of period	3.65	3.99	5.19	57.2	56.66	56.66

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]			Vehicles [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				23.41	18.28	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0.88	1.2		-13.83	-10.44	
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		0.77	0.39	
Total disposals tangible assets	0	0		0.77	0.39	
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	0.88	1.2		8.81	7.45	
Tangible assets at end of period	53.55	52.67	51.47	34.91	26.1	18.65

## Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	23.41	18.28				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				13.83	10.44	
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	14.54	7.7		13.77	7.31	
Total disposals tangible assets	14.54	7.7		13.77	7.31	
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	8.87	10.58		0.06	3.13	
Tangible assets at end of period	103.33	94.46	83.88	68.42	68.36	65.23

## Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23.41	18.28		23.41	18.28	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-13.83	-10.44				
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	0.77	0.39		14.54	7.7	
Total disposals tangible assets	0.77	0.39		14.54	7.7	
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	8.81	7.45		8.87	10.58	
Tangible assets at end of period	34.91	26.1	18.65	103.33	94.46	83.88

## Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Motor vehicles [Member]			Office equipment [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0.48	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	13.83	10.44		-0.34	-0.39	
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	13.77	7.31		0	0	
Total disposals tangible assets	13.77	7.31		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	0.06	3.13		-0.34	0.09	
Tangible assets at end of period	68.42	68.36	65.23	0.77	1.1	1.01

## Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0.48				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0.34	0.39	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0.48		0.34	0.39	
Tangible assets at end of period	17.76	17.75	17.27	16.99	16.65	16.26

## Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Other tangible assets [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	1.57	1.07		1.57	1.07	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1.04	-0.86				
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	0.53	0.21		1.57	1.07	
Tangible assets at end of period	2.32	1.8	1.59	50.3	48.74	47.67

## Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
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]						
Nature of other tangible assets				Others	Others	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1.57	1.07	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1.04	0.86		-1.04	-0.86	
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	1.04	0.86		0.53	0.21	
Tangible assets at end of period	47.98	46.94	46.08	2.32	1.8	1.59

## Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]						
Nature of other tangible assets	Others	Others		Others	Others	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.57	1.07				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1.04	0.86	
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	1.57	1.07		1.04	0.86	
Tangible assets at end of period	50.3	48.74	47.67	47.98	46.94	46.08

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [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			Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013		

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

..(2)

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

Classes of tangible assets [Axis]	Factory building [Member]		Plant and equipment [Member]		Factory equipments [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	Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013			Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013

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

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down Value Method	Written down Value Method			Written down Value Method	Written down Value Method
Useful lives or depreciation rates tangible assets	Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013			Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013

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

..(4)

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

Classes of tangible assets [Axis]	Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written down Value Method	Written down Value Method
Useful lives or depreciation rates tangible assets	Schedule II of the Companies Act, 2013	Schedule II of the Companies Act, 2013

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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 intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	0	0				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		0	0	
Intangible assets at end of period	0.25	0.25	0.25	8.74	8.74	8.74

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	0	0		0	0	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		0	0	
Intangible assets at end of period	8.49	8.49	8.49	0.25	0.25	0.25

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]						
	Intangible assets other than internally generated [Member]						
Sub classes of intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]			
	Carrying amount accumulated amortization and impairment 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 intangible assets [Abstract]							
Disclosure of intangible assets [LineItems]							
Reconciliation of changes in intangible assets [Abstract]							
Changes in intangible assets [Abstract]							
Additions to intangible assets [Abstract]							
Additions through internal development		0	0				
Additions other than through business combinations intangible assets		0	0				
Acquisitions through business combinations intangible assets		0	0				
Total additions to intangible assets		0	0				
Amortization intangible assets					0	0	
Impairment loss recognised in profit or loss intangible assets					0	0	
Reversal of impairment loss recognised in profit or loss intangible assets					0	0	
Revaluation increase (decrease) intangible assets		0	0				
Disposals intangible assets [Abstract]							
Disposals intangible assets through demergers		0	0				
Disposals intangible assets, others		0	0		0	0	
Total disposals intangible assets		0	0		0	0	
Retirements of intangible assets		0	0				
Other adjustments intangible assets [Abstract]							
Increase (decrease) through net exchange differences intangible assets		0	0				
Other adjustments intangible assets, others		0	0		0	0	
Total other adjustments intangible assets		0	0		0	0	
Total changes in intangible assets		0	0		0	0	
Intangible assets at end of period		8.74	8.74	8.74	8.49	8.49	8.49

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			Disclosed in notes	Disclosed in notes
Description of amortization method used			Disclosed in notes	Disclosed in notes

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

..(1)

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

Classification of non-current investments [Axis]	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	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	0.18	0.18	5.99	211.35
Name of body corporate in whom investment has been made	Disclosed in foot notes	Disclosed in foot notes	Disclosed in foot notes	Disclosed in foot notes

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	3
	01/04/2023 to 31/03/2024
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
Class of non-current investments	Trade investments
Non-current investments	4.91
Name of body corporate in whom investment has been made	Disclosed in foot notes

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (23) [See below]	
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	11.08	211.53
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (23)

## Disclosure of notes on non-current investments explanatory [Text Block]

NON-CURRENT INVESTMENTS	As at 31.03.2024 (Rs in Lakhs)	As at 31.03.2023 (Rs in Lakhs)
(i) Investment In Equity Shares		
(Quoted Non-Trade, At cost)		
50 Equity Shares of Rs.10 each of Tata Tea Limited	0.08	0.08
100 Equity Shares of Rs.10 each of Harrison Mallayalam Ltd.	0.10	0.10
(ii) Investment in Mutual Funds		
2,44,98 Units of ICICI Prudential Mutual Fund	0.90	0.70
19,846.736 Units of ICICI Prudential Ultra Short Term Mutual Fund-Growth	5.00	-
3,775.6838 Units of Franklin India Short Term Income Plan-Growth	0.09	-
2269 units of Franklin India Short term income plan- short duration fund	-	210.64
(iii) Investment in Futures and Options		
Cholamandalam Securities Limited	4.91	-
	11.08	211.53
Aggregate Book Value of Quoted Shares	0.18	0.18
Aggregate Market Value of Quoted Shares	0.71	0.70
Aggregate Market Value of Debt Funds	5.13	221.56
Aggregate Market Value of Mutual Funds	0.90	0.70

**[200500] Notes - Current investments**

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	5.01	41.05
Total provision for corporate tax	5.01	41.05
CSR expenditure provision	0	0
Total provisions	5.01	41.05

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Other loans and advances, others [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	3.69	3.69	2,348.08	1,898.49
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3.69	3.69	2,348.08	1,898.49
Nature of other loans and advances	Advances and Deposits	Advances and Deposits	Advances recoverable in Cash or in kind or for value to be received	Advances recoverable in Cash or in kind or for value to be received
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

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	134.1	123.45	134.1	123.45
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	134.1	123.45	134.1	123.45
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
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
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 281.14	(B) 55.34
Total other current liabilities	281.14	55.34
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (26) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	(C) 75.32	(D) 393.05
Other balances with banks	65.86	27.33
Total balance with banks	141.18	420.38
Cash on hand	9.89	8.52
Total cash and cash equivalents	151.07	428.9
Total cash and bank balances	151.07	428.9
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
Other current assets, others	(E) 0.38	(F) 0.5
Total other current assets	0.38	0.5

**Footnotes**

(A)

OTHER CURRENT LIABILITIES	As at 31.03.2024 (Rs in Lakhs)
Trade Advances	
Statutory Liabilities	9.00
Other Payables	272.13
	281.14

(B)

OTHER CURRENT LIABILITIES	As at 31.03.2023 (Rs in Lakhs)
Trade Advances	
Statutory Liabilities	6.44
Other Payables	48.90
	55.34

(C) In Fixed deposits

(Fixed Deposits amounting to Rs. 75,31,839 (P.Y Rs. 3,93,04,728/-) are pledged with bank against loans and bank guarantee.)

(D) In Fixed deposits

(E) Accrued interest on fixed deposits

(F) Accrued interest on fixed deposits

## Textual information (24)

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

## Long Term Loans &amp; Advances

Particulars	As at 31.03.2024 (Rs in Lakhs)
( unsecured, considered good)	
Advances and Deposits	3.69
	3.69

## SHORT TERM LOANS &amp; ADVANCES:

Particulars	As at 31.03.2024 ( Rs in Lakhs)
Advances recoverable in Cash or in Kind or for value to be received :	
(Unsecured, Considered Good)	
Advances	
Related Party	
Others	2,216.36
TDS Receivable	93.47
Advance Sales Tax	38.35
GST & Other Receivables	-
	2,348.08

## Textual information (25)

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

## Long Term Loans &amp; Advances

Particulars	As at 31.03.2023 (Rs in Lakhs)
( unsecured, considered good)	
Advances and Deposits	3.69
	3.69

## SHORT TERM LOANS &amp; ADVANCES:

Particulars	As at 31.03.2023 ( Rs in Lakhs)
Advances recoverable in Cash or in Kind or for value to be received :	
(Unsecured, Considered Good)	
Advances	
Related Party	
Others	1,670.05
TDS Receivable	196.93
Advance Sales Tax	4.36
GST & Other Receivables	27.15
	1,898.49

## Textual information (26)

## Disclosure of notes on trade receivables explanatory [Text Block]

TRADE RECEIVABLES:	As at 31.03.2024 (Rs in Lakhs)	As at 31.03.2023 (Rs in Lakhs)
(Unsecured, Considered good )		
(1)Debts outstanding For a period exceeding six months from the date they are due	5.49	-
(2)Other Debts	128.61	123.45
	134.10	123.45
Total	134.10	123.45

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Total
	Less than 6 Year	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed trade receivables -considered good	128.61	1.38	4.10	-	-	134.10
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(ii) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Total	128.61	1.38	4.10	-	-	134.10
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As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Outstanding for following periods from due date of payment	Total
	Less than 6 Year	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed trade receivables - considered good	123.45	-	-	-	-	123.45
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(ii) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	123.45	-	-	-	-	123.45

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (27) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	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
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

## Textual information (27)

### Disclosure of additional balance sheet notes explanatory [Text Block]

Sundry Debtors, Advances, Sundry Creditors and Certain Deposits balances are subject to confirmation/reconciliation.

#### I. OTHER REGULATORY INFORMATION:

- (i) There is no Immovable Property which is not held in the name of the Company.
- (ii) The Company has given no loans and advances to Directors, related parties, KMP or promoters.
- (iii) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (iv) The Company does not have any transactions with companies struck off.
- (v) The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- (vi) The Company has not advanced or given loan or invested funds to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:
- (a) 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
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (viii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961
- (ix) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (x) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- (xi) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

#### II. RATIOS AS PER SCHEDULE III REQUIREMENTS

##### I. Current Ratio = Current Assets divided by Current Liabilities

Particulars	As at 31st March 2024	As at 31st March 2023
Current Assets (Rs in '00000)	2,633.62	2,451.34
Current Liabilities (Rs in '00000)	2,544.54	2,441.60
Ratio (Times)	1.00	1.00
% Change from Previous year	3%	-4%

2. Debt Equity ratio = Total debt divided by Total equity where total debt refers to sum of Current & Non Current borrowings

Particulars	As at 31st March 2024	As at 31st March 2023
Total Debt (Rs in '00000)	2,103.49	2,162.56
Total Equity (Rs in '00000)	1,022.90	1,018.65
Ratio (Times)	2.06	2.12
% Change from Previous year	-3%	-1%

3. Debt Service Coverage Ratio (DSCR) = Earnings available for debt services divided by Total interest and principal repayments

Particulars	As at 31st March 2024	As at 31st March 2023
Profit for the year (Rs in '00000)	4.25	104.92
Add: Non cash operating expenses and finance cost (Rs in '00000)		
Depreciation and amortisation expense (Rs in '00000)	19.37	16.23
Finance costs (Rs in '00000)	375.33	263.72
Earnings available for debt services (Rs in '00000)	398.95	384.87
Interest cost on borrowings (Rs in '00000)	375.33	263.72
Principal repayments (Rs in '00000)	69.98	11.48
Total Interest and principal repayments (Rs in '00000)	445.31	275.21
Ratio (Times)	0.90	1.40
% Change from Previous year	-0.0004	.0000

4. Return on Equity Ratio / Return on Investment Ratio = Net profit/loss after tax divided by Equity

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Particulars	As at 31st March 2024	As at 31st March 2023
Profit for the year (Rs in '00000)	4.25	104.92
Total Equity (Rs in '00000)	1,022.90	1,018.65
Ratio (Times)	0.00	0.10
% Change from Previous year	-96%	-32%

Reason: Due to substantial increase in profit during the current FY : 2023-24

5. Inventory Turnover Ratio = Cost of Material Consumed plus Changes in Inventory divided by Average Inventory

Particulars	As at 31st March 2024	As at 31st March 2023
Cost of materials consumed plus changes in inventory (Rs in '000)	Nil	Nil
Average Inventory (Rs in '000)	Nil	Nil
Inventory Turnover Ratio	Na	Na
% Change from Previous year	Na	Na

6. Trade Receivables Turnover ratio = Revenue from Operations divided by Average Trade Receivables

Particulars	As at 31st March 2024	As at 31st March 2023
Revenue from Operations (Rs in '00000)	817.48	953.87
Average Trade Receivables (Rs in '00000)	128.77	99.67
Trade Receivables Turnover ratio	6.35	9.57
% Change from Previous year	(0.34)	0.69

7. Trade payables turnover ratio = Cost of Material Consumed divided by Average trade payables

Particulars	As at 31st March 2024	As at 31st March 2023
-------------	--------------------------	--------------------------

Cost of Material Consumed (Rs in '00000)	Nil	Nil
Average Trade Payables (Rs in '00000)	Nil	Nil
Trade Payables Turnover Ratio	-	-
Ratio (Days)	Na	Na
% Change from Previous year	Na	Na

## 8. Net capital Turnover Ratio = Revenue from Operations divided by Net Working capital

Particulars	As at 31st March 2024	As at 31st March 2023
Revenue from operations (Rs in '00000)	817.48	953.87
Net Working Capital (Rs in '00000)	89.08	9.74
Ratio (Times)	9.18	97.92
% Change from Previous year	(0.91)	8.34

## 9. Net profit ratio = Net Profit/(Loss) after tax divided by Revenue from operations

Particulars	As at 31st March 2024	As at 31st March 2023
Profit for the year (Rs in '00000)	4.25	104.92
Revenue from operations (Rs in '00000)	817.48	953.87
Ratio (Times)	1.00	1.00
% Change from Previous year	-	-

## 10. Return on Capital employed (ROCE) = EBIT divided by Capital Employed

Particulars	As at 31st March 2024	As at 31st March 2023
-------------	--------------------------	--------------------------

Profit/(Loss) Before Tax (A) (Rs in '00000)	9.07	145.94
Finance Costs (B) (Rs in '00000)	375.33	263.72
EBIT (E) = (A)+(B) (Rs in '00000)	384.40	409.66
Tangible Net Worth (D) (Rs in '00000)	1,022.90	1,018.65
Total Debt (F) (Rs in '00000)	2,103.49	2,162.56
Deferred Tax Asset (G)	Nil	Nil
Capital Employed (I)=(D)+(F)+(G) (Rs in '00000)	3,126.39	3,181.21
Ratio (E)/(I) (%)	12%	13%
% Change from Previous year	-5%	-27%

#### 11. Return on Investment (ROI) = Profit after tax divided by Investments

Particulars	As at 31st March 2024	As at 31st March 2023
Net Profit (Rs in '00000)	4.25	104.92
Investment (Rs in '00000)	1,022.90	1,018.65
Ratio (Times)	0.00	0.10
% Change from Previous year	-96%	-32%

Reason : Due to increase in profit during the current FY : 2023-24

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

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

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

## Textual information (28)

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

#### 1. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH,2024

##### SIGNIFICANT ACCOUNTING POLICIES

##### i. Basis of Accounting

(a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.

(b) The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014(as amended).

(c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognised in the period in which the results are known / materialised.

(d) All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current- non current classification of assets and liabilities.

##### ii. Property, Plant & Equipments & Intangible Assets

(a) Property, Plant & Equipments are stated at cost less accumulated depreciation. Cost of fixed assets includes cost of erection, installation and other incidental expenses related to acquisition.

(b) Depreciation on Property, Plant & Equipments is provided on Written Down Value Method. Effective 1st April 2014, the Company depreciates its property, plant & equipments over the useful life in the manner prescribed in Schedule II of the Companies Act,2013.

(c) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeding its recoverable amount. The recoverable amount is the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

(d) Intangible Assets are written off through the period of 5 years.

##### iii. Revenue Recognition

Brokerage income and other related miscellaneous income are recognized at the point of sales of tea at Auction & Private Sale. Interest on advance to parties are recognized using the time proportion method, based on interest rates implicit in the transaction.

##### iv. Investment

a) Investments are classified into long term and current investments.

b) Long-term investments are carried at cost.

c) Current investments are stated at lower of cost and fair value and the resultant decline, if any, is charged to revenue.

##### v. Borrowing Cost

Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use. Other Borrowing Costs are recognized as an expense in the period in which they are incurred.

##### vi. Retirement Benefits

Contribution to Provident & Other Funds including Contribution to LIC are made to appropriate authorities and charged to revenue. The Company accounts for encashment of leave on cash basis.

##### vii. Earning Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

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

##### viii. Taxes on Income

Current income tax and Deferred tax are measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

##### ix. Contingent Liabilities

Contingent Liabilities are not provided for in the accounts and disclosed separately in the Notes on Accounts.

##### x. Regrouping

Previous year figures are regrouped, rearranged and reclassified wherever necessary to facilitate comparison with current year's figures.

**[201700] Notes - Government grants**

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

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

**[201200] Notes - Employee benefits**

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

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

**Textual information (29)****Disclosure of employee benefits explanatory [Text Block]****Retirement Benefits:**

Contribution to provident and other funds including contribution to LIC are made to appropriate authorities and charged to revenue. The company accounts for encashment of leave on cash basis

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

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	PARAMOUNT TEA MARKETING SOUTH INDIA PRIVATE LIMITED	PARAMOUNT TEA MARKETING SOUTH INDIA PRIVATE LIMITED	MUKKATIRA CALAPPA KARUMBALAH	MUKKATIRA CALAPPA KARUMBALAH
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AKOPK5091M	AKOPK5091M
CIN of related party	U51226TZ2002PTC010250	U51226TZ2002PTC010250		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Advances Given, Advances Refunded, Service Charges for Testing, Marketing & Collection	(A) Advances Given, Advances Refunded, Service Charges for Testing, Marketing & Collection	Directors remuneration	Directors remuneration
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	28.88	21.38
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

**Footnotes**

(A)

Nature of Transaction	Amount (Rs in Lakhs)
Advances Given	1,000.57
Advances Refunded	1,000.24

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	KALYAN PHUKAN	KALYAN PHUKAN	PARAMOUNT COMMODITIES AND SERVICES PRIVATE LIMITED	PARAMOUNT COMMODITIES AND SERVICES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACZPP8755E	ACZPP8755E		
CIN of related party			U01132TZ1998PTC022067	U01132TZ1998PTC022067
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Holding company	Holding company
Description of nature of transactions with related party	Directors remuneration	Directors remuneration	(A) Management Consultancy charges	(B) Management Consultancy charges
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	16.2	16.2	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

**Footnotes**

(A)

Management Consultancy Fees	100.60
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(B)

Management Consultancy Fees	106.26
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**Disclosure of relationship and transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	5
	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	HARA PRASAD DEPUR
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AGLPD0667P
Description of nature of related party relationship	Key Management Personnel
Description of nature of transactions with related party	Directors remuneration
Transaction relating to key management personnel [Abstract]	
Remuneration for key managerial personnel	3
Amount written off during period in respect of debts due from related parties	0
Amount written back during period in respect of debts due to related parties	0

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on related party explanatory [TextBlock]	Textual information (30) [See below]	
Whether there are any related party transactions during year	No	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (30)

### Disclosure of notes on related party explanatory [Text Block]

#### Related Parties Disclosures (AS-18)

- a). List of related parties over which control of the Company exists :  
None
- b).List of Related Parties with whom transactions have taken place during the year:  
i) Key Managerial Personnel:  
M.C.Karumbaiah
- ii) Enterprises over which Key Managerial Personnel have Significant Influence:  
Paramount Tea Marketing SI (P) Ltd.
- iii) Holding Company  
Paramount Commodities and Services (P) Ltd

#### c) Transactions with Related Parties during the year:

	(2023-24)	(2022-23)
Nature of Transaction	Amount (Rs. In'00000)	Amount (Rs. In'00000)
Advances Given	0.02	1,000.57
Advances Refunded	0.34	1,000.24
Directors' Remuneration	45.08	40.58
Management Consultancy Fees	100.60	106.26
Service Charges for Testing, Marketing & Collection	Nil	Nil

#### d) Outstanding Balances as on 31.03.2024:

	(2023-24)	(2022-23)
Nature of Transaction		
Advances	37.03	NIL

**[201400] Notes - Leases**

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

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

**[300300] Notes - Earnings per share**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of earnings per share explanatory [TextBlock]	Textual information (31) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	4.25	104.92
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	4.25	104.92

**Textual information (31)****Disclosure of earnings per share explanatory [Text Block]**

## Earnings per Share

Particulars	Equivalent No. of Shares – Year Ended	Equivalent No. of Shares – Year Ended
	31st March, 2024	31st March, 2023
Number of Shares considered for calculation of Basic Earnings Per Share	9,60,000	9,60,000
Wighted Number of Shares considered for calculation of Basic Earnings Per Share	9,60,000	9,60,000
Profit after Taxes	4.25	104.92
E.P.S. (Basic)	0.44	10.93

**[202800] Notes - Subsidiary information**

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

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

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

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

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

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

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

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

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

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (32) [See below]

**Textual information (32)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

Contingent Liabilities not provided for in the books of accounts in respect of:

- a. Bank Guarantee amounting to Rs 137,000/- (P.Y. 137,000) given to sales tax Department.

**[202700] Notes - Cash flow statements**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	151.07	428.9	927.81
Total cash and cash equivalents	151.07	428.9	
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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	806.66	943.35
Other operating revenues	10.82	10.52
Total revenue from operations other than finance company	817.48	953.87
Total revenue from operations	817.48	953.87
Other income	277.02	167.78
Total revenue	1,094.5	1,121.65
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	183.54	182.37
Finance costs	375.33	263.73
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(A) 19.37	(B) 16.23
Total depreciation, depletion and amortisation expense	19.37	16.23
CSR expenditure	0	0
Other expenses	507.19	513.38
Total expenses	1,085.43	975.71
Total profit before prior period items, exceptional items, extraordinary items and tax	9.07	145.94
Total profit before extraordinary items and tax	9.07	145.94
Total profit before tax	9.07	145.94
Tax expense [Abstract]		
Current tax	5.01	41.05
Deferred tax	-0.19	-0.03
Total tax expense	4.82	41.02
Total profit (loss) for period from continuing operations	4.25	104.92
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	4.25	104.92
Profit (loss) of minority interest	0	0
Total profit (loss) for period	4.25	104.92
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.44	[INR/shares] 10.93
Diluted earnings per equity share	[INR/shares] 0.44	[INR/shares] 10.93

**Footnotes**

(A) Depreciation and Amortisation

On Tangible Assets	19.37
On Intangible Assets	0.00

(B) Depreciation and Amortisation

On Tangible Assets	16.23
On Intangible Assets	0.00

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	806.66	943.35
Total revenue from sale of services	806.66	943.35
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 10.82	(B) 10.52
Total other operating revenues	10.82	10.52
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0	(C) 1.62
Miscellaneous other non-operating income	(D) 277.02	(E) 166.16
Total other non-operating income	277.02	167.78
Total other income	277.02	167.78
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	(F) 354.82	(G) 243.92
Total interest expense short-term loans	354.82	243.92
Total interest expense	354.82	243.92
Other borrowing costs	20.51	19.81
Total finance costs	375.33	263.73
Employee benefit expense [Abstract]		
Salaries and wages	120.9	122.01
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	45.08	40.58
Total remuneration to directors	45.08	40.58
Total managerial remuneration	45.08	40.58
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	5.94	6.44
Total contribution to provident and other funds	5.94	6.44
Staff welfare expense	11.62	13.34
Total employee benefit expense	183.54	182.37
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	(H) 13.59	(I) 13.15
Rent	(J) 8.9	(K) 8.82
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0

Telephone postage	(L) 9.07	(M) 10.53
Printing stationery	17.28	12.29
Travelling conveyance	12.17	18.63
Legal professional charges	102.34	69.86
Vehicle running expenses	(N) 6.01	(O) 5.36
Directors sitting fees	0	0
Cost repairs maintenance other assets	(P) 12.04	(Q) 12.23
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	(R) 3.5	(S) 2.5
Total payments to auditor	3.5	2.5
Miscellaneous expenses	(T) 322.29	(U) 360.01
Total other expenses	507.19	513.38
Current tax [Abstract]		
Current tax pertaining to current year	5.01	41.05
Total current tax	5.01	41.05

**Footnotes**

(A)

Other Operating Revenue	As at 31.03.2024 (Rs. in Lakhs)
Inspection Charges	9.48
Service Charges	1.34
	10.82

(B)

Other Operating Revenue	As at 31.03.2023 (Rs. in Lakhs)
Inspection Charges	9.64
Service Charges	0.89
	10.52

(C) Profit on Sale of fixed assets

(D)

OTHER INCOME	As at 31.03.2024 Rs in Lakhs
Interest	220.30
Interest on Fixed Deposit	18.79
Miscellaneous Income	0.93
Short Term capital Gains on sale of Mutual Funds (without STT)	29.59
Long Term capital Gains on sale of Mutual Funds (without STT)	4.80
Profit on Sale of Fixed Assets	2.61
	277.02

(E)

OTHER INCOME	As at 31.03.2023 Rs in Lakhs
--------------	---------------------------------

Interest	140.53
Interest on Fixed Deposit	23.79
Miscellaneous Income	1.84
Short Term capital Gains on sale of Mutual Funds (without STT)	-
Long Term capital Gains on sale of Mutual Funds (without STT)	-
Profit on Sale of Fixed Assets	1.62
	167.78

(F) Interest Expense

(G) Interest Expense

(H) Gas, Electricity and Fuel

(I) Gas, Electricity and Fuel

(J) Rent and Service Charges

(K) Rent and Service Charges

(L)

Postage and Telegram	6.86
Telephone Expenses	2.21

(M)

Postage and Telegram	8.12
Telephone Expenses	2.41

(N) Vehicle Repairs &amp; Maintenance

(O) Vehicle Repairs &amp; Maintenance

(P) Repairs &amp; Maintenance

(Q) Repairs &amp; Maintenance

(R) Miscellaneous Expenses includes - Payment to the Auditors as

Particulars	As at 31.03.2024	As at 31.03.2023
Audit fees	3.50	2.50
For other Services	-	-
	3.50	2.50

(S)

(T)

OTHER EXPENSES	
Commission Paid	95.22
Management Consultancy Fees	100.60
Miscellaneous Expenses	47.35
Business Promotion Expenses	2.92
Sampling Charges	79.70

(U)

OTHER EXPENSES	
Commission Paid	113.45
Management Consultancy Fees	106.26
Miscellaneous Expenses	59.56
Business Promotion Expenses	7.39
Sampling Charges	75.87

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	(A) 806.66	(B) 943.35
Total gross income from services rendered	806.66	943.35
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
Total revenue from sale of products	0	0
Domestic revenue services	806.66	943.35
Total revenue from sale of services	806.66	943.35
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**Footnotes**

(A)

<b>REVENUE FROM OPERATIONS</b>	As at 31.03.2024 Rs. in Lakhs
Brokerage Received	806.66

(B)

<b>REVENUE FROM OPERATIONS</b>	As at 31.03.2023 Rs. in Lakhs
Brokerage Received	943.35

**[300100] Notes - Revenue**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (33) [See below]

**Textual information (33)****Disclosure of revenue explanatory [Text Block]**

Revenue Recognition:

Brokerage income and other related miscellaneous income are recognised at the point of sales of tea at Auction and Private Sale. Interest on advance to parties are recognised using the time proportion method, based on interest rates, implicit in the transaction.

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	KALYAN PHUKAN	PHILIP NINAN RAJIT	MUKKATIRA CALAPPA KARUMBALIAH	HARA PRASAD DEPUR
Director identification number of key managerial personnel or director	02553322	00027935	03595307	07387477
Date of birth of key managerial personnel or director	01/08/1947	11/09/1948	11/10/1968	04/04/1958
Designation of key managerial personnel or director	Director	Director	Managing Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 48,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

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

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

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