

SHREE AMBIKA NATURALS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|---|
| Name of company | SHREE AMBIKA NATURALS PRIVATE LIMITED | |
| Corporate identity number | U24200MH1988PTC049982 | |
| Permanent account number of entity | AAFCS3619H | |
| Address of registered office of company | 102 ANDHERI IND ESTATE VEERA DESAI RD ANDHERI (W) | |
| Type of industry | Commercial and Industrial | |
| Whether company is listed company | No | |
| Date of board meeting when final accounts were approved | 30/05/2024 | |
| Period covered by financial statements | 01-04-2023 To 31-03-2024 | 01-04-2022 To 31-03-2023 |
| Date of start of reporting period | 01/04/2023 | 01/04/2022 |
| Date of end of reporting period | 31/03/2024 | 31/03/2023 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Thousands | |
| 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) | 102 ANDHERI IND ESTATE, VEERA DESAI ROAD, ANDHERI (W), MUMBAI, MAHARASHTRA, INDIA, 400053 | |
| Name of city of place of maintenance of computer servers (storing accounting data) | MUMBAI | |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data) | MAHARASHTRA | |
| Pin code of place of maintenance of computer servers (storing accounting data) | 400053 | |
| Name of district of place of maintenance of computer servers (storing accounting data) | MUMBAI CITY | |
| ISO country code of place of maintenance of computer servers (storing accounting data) | 91 | |
| Name of country of place of maintenance of computer servers (storing accounting data) | IN | |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data) | 02266139999 | |

[700600] Disclosures - Directors report

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

..(1)

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

| Principal business activities of company [Axis] | Product/service 1 [Member] |
|--|---|
| | 01/04/2023 to 31/03/2024 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Details of principal business activities contributing 10% or more of total turnover of company [LineItems] | |
| Name of main product/service | Herbal & Phytochemicals |
| Description of main product/service | Herbal & Phytochemicals |
| NIC code of product/service | 2100 |
| Percentage to total turnover of company | 0.00% |

Details of directors signing board report [Table]

..(1)

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

| Directors signing board report [Axis] | Column 1 | Column 2 |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Details of signatories of board report [Abstract] | | |
| Details of directors signing board report [LineItems] | | |
| Name of director signing board report [Abstract] | | |
| First name of director | VIPUL | MIHIR |
| Middle name of director | PRAVINCHANDRA | VIPUL |
| Last name of director | SHAH | SHAH |
| Designation of director | Director | Director |
| Director identification number of director | 00181636 | 05126125 |
| Date of signing board report | 30/05/2024 | 30/05/2024 |

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

| | 01/04/2023 to 31/03/2024 |
|---|--|
| Disclosure in board of directors report explanatory [TextBlock] | Textual information (1) [See below] |
| Description of state of companies affair | Textual information (2) [See below] |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | The Company did not transfer any amount to the reserves during the financial year 2023-24. |
| Disclosures relating to amount recommended to be paid as dividend | In view of losses incurred during the financial year, your directors do not recommend any dividend for the financial year 2023-24. |
| Details regarding energy conservation | Details regarding conservation of energy pursuant to the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are reported to be Nil. |
| Details regarding technology absorption | The Company uses indigenous Technology for its operations accordingly the information related to Technology absorption, adaptation and innovation is reported to be Nil. |
| Details regarding foreign exchange earnings and outgo | Earnings in Foreign Exchange : Nil Outgo of Foreign Exchange : Nil |
| Disclosures in director's responsibility statement | As per attached report. |
| Details of material changes and commitment occurred during period affecting financial position of company | Textual information (3) [See below] |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Textual information (4) [See below] |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Textual information (5) [See below] |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract] | |
| Whether there are contracts/arrangements/transactions not at arm's length basis | No |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | |
| Whether there are material contracts/arrangements/transactions at arm's length basis | No |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | The Company doesn't have any website. Therefore, the Company is not required to publish Annual Return. |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Particulars of holding, subsidiary and associate companies [Abstract] | |
| Name of company | SHREE AMBIKA NATURALS PRIVATE LIMITED |
| Details of shareholding pattern of top 10 shareholders [Abstract] | |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock] | No such disclosure found or same is not applicable. |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | No such disclosure found or same is not applicable. |

| | |
|--|--|
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | The Company has not formulated any formal Risk Management Policy as the Board felt that the elements of risk threatening the Company's existence are very minimal. |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 and rules made thereunder are not applicable to the Company. |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | |
| Disclosure of financial summary or highlights [TextBlock] | Textual information (6) [See below] |
| Disclosure of change in nature of business [TextBlock] | There was no change in nature of business during the financial year under review. |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Textual information (7) [See below] |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | The Company had no associate, subsidiary or Joint Venture company during the financial year under review. |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Textual information (8) [See below] |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | Textual information (9) [See below] |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | Textual information (10) [See below] |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock] | Textual information (11) [See below] |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock] | Textual information (12) [See below] |
| Details of remuneration of director or managerial personnel [Abstract] | |
| Number of meetings of board | [pure] 0 |
| Details of signatories of board report [Abstract] | |
| Name of director signing board report [Abstract] | |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To,

The Members,

Shree Ambika Naturals Private Limited

Your Directors hereby presents Annual Report along with the Audited Financial statements for the Financial Year ended March 31, 2024.

FINANCIAL HIGHLIGHTS:

(Rs. in '000)

| Particulars | Financial year ended March 31, 2024 | Financial year ended March 31, 2023 |
|--|--|--|
| Total Revenue | 0 | 3420 |
| Total Expenditure | 146 | 2804 |
| Profit/(Loss) Before Tax | (146) | 616 |
| Less: Current Tax | - | - |
| Less: Deferred Tax | (105) | 840 |
| Profit/(Loss) After Tax for the year | (41) | (223) |
| Other comprehensive income/(loss) net of tax | - | - |
| Total comprehensive income | (41) | (223) |

REVIEW OF OPERATIONS:

During the financial year under review, the Company earned Nil revenue as compared to revenue of Rs. 3420.00/- ('000) in the previous financial year. The net loss before tax was Rs. 14.00 /- ('000) as compared to net Profit before tax was Rs. 616.00 /- ('000)in the previous

financial year. The net loss after tax was of Rs. 41.00 /- ('000) as compared to net loss after tax was of Rs. 223.00 /- ('000) in the previous financial year.

DIVIDEND:

In view of losses incurred during the financial year, your directors do not recommend any dividend for the financial year 2023-24.

TRANSFER TO RESERVES:

The Company did not transfer any amount to the reserves during the financial year 2023-24.

CHANGE IN THE NATURE OF BUSINESS:

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

SHARE CAPITAL OF THE COMPANY:

During the financial year under review, there was no change in share capital of the Company.

As on March 31, 2023, the Authorized Share Capital of the Company was Rs. 1,30,00,000 (Rupees One Crore Thirty Lakh only) divided into 5000 Equity Shares of Rs. 100/- each and 1,25,000 Non-Cumulative Optionally Convertible Preference Shares of Rs. 100/- each; and the issued, subscribed and paid-up Equity Share Capital stood at Rs. 4,55,000/- divided into 4550 Equity Shares of Rs. 100/- each and Preference Share Capital stood at Rs. 1,00,00,000/- divided into 1,00,000 1.5% Non-Cumulative Optionally Convertible Preference Shares of Rs. 100/- each.

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 STATEMENT RELATES 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 2023-24 to which these financial statements relate and the date of this report.

DEPOSITS:

Your Company has not accepted any deposits during the financial year under review within the meaning of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

ANNUAL RETURN:

The Company doesn't have any website. Therefore, the Company is not required to publish Annual Return.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Management & Administration) Rules, 2014 and Articles of Association of the Company, there was no appointment of Additional Director, Alternate Director or through casual vacancy and no director resigned during the financial year under review.

MEETINGS OF THE BOARD:

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business.

The notice of Board Meeting is given well in advance to all the Directors of the Company. Usually, meetings of the Board are held in Mumbai, Maharashtra. The agenda of the Board Meetings is circulated 7(seven) days prior to the date of the meeting to enable the Directors to take an informed decision.

The Board met five times during the financial year under review.

The intervening gap between the two consecutive meetings was within the period prescribed under the provisions of Section 173 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014.

HOLDING COMPANY:

Vipul Organics Limited is holding Company of the Company holding 2,550 Equity Shares of Rs. 100/- each, which constitutes 56.04% of paid-up equity share capital of the Company and 1,00,000 1.5% Non- Cumulative Optionally Convertible Preference Shares of Rs 100/- each, which constitutes 100% of paid up preference share capital of the Company.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

The Company had no associate, subsidiary or Joint Venture company during the financial year under review.

STATUTORY AUDITORS:

Pursuant to the provision of Section 139(1) of the Companies Act, 2013 and the rules framed thereunder, M/s J.A. Rajani & Co, Chartered Accountants, Mumbai (having FRN : 108331W) were appointed as Statutory Auditors of the Company at the Annual General Meeting held on 30th September, 2019 for a term of five consecutive years and hold office upto ensuing Annual General Meeting of the Company.

The Board of Directors has recommended the re-appointment of M/s J.A. Rajani & Co, Chartered Accountants, Mumbai as Statutory Auditors of the Company for a further term of five consecutive years and to hold office upto Annual General Meeting of the Company to be held for the year ended 31st March, 2029.

M/s J. A. Rajani & Co., Chartered Accountants, have furnished written confirmation to the effect that they are not disqualified from acting as Statutory Auditors of the Company in terms of the provisions of Section 139 and 141 of the Companies Act, 2013 and Rules framed thereunder, and their appointment, if made, would be within limits prescribed under the Act.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS:

There is no observation, qualification or adverse remark in Auditors' Report on the Financial Statements.

FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the financial year under review, no frauds were reported by M/s J. A. Rajani & Co., Chartered Accountants, Statutory Auditors of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT:

Your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them and as required under Section 134(3)(c) of the Companies Act, 2013 state that:

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

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

The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 and rules made thereunder are not applicable to the Company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013:

The Company has entered into transaction with related parties during the financial year referred to in Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of material Related Party Transactions as required under Section 134(3) of the Companies Act, 2013 in Form AOC-2 is annexed herewith as Annexure I.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the financial year under review, the Company has not made any loans / investments or given guarantees or provided security falling under the provisions of Section 186 of the Companies Act, 2013.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There was no significant or material order passed by any regulator or court or tribunal against the Company, which impacts the going concern status of the Company or will have bearing on Company's operations in future.

INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

PARTICULARS OF EMPLOYEE AS PER RULES 5(2) & (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

During the financial year under review, there was no employee in the Company. Hence, the details as required under the provisions of Rules 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not given.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and your directors confirm compliance of the same during the financial year under review.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE:

A) CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT AND TECHNOLOGY ABSORPTION, ADOPTION INNOVATION

Details regarding conservation of energy pursuant to the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are reported to be Nil.

The Company has not carried out any specific research and development activities.

The Company uses indigenous Technology for its operations accordingly the information related to Technology absorption, adaptation and innovation is reported to be Nil.

B) FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings in Foreign Exchange : Nil

Outgo of Foreign Exchange : Nil

INFORMATION UNDER THE SEXUAL HARRASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has complied with the provisions relating to the constitution of an Internal Committee under Section 4 of the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressed) Act, 2013. During the financial year under review, there was no compliant filed before the said Committee and there was no compliant pending either at the beginning of the financial year or at the end of the financial year. The Company has zero tolerance for sexual harassment at workplace.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has not formulated any formal Risk Management Policy as the Board felt that the elements of risk threatening the Company's existence are very minimal.

COST RECORDS:

During the financial year under review, the provisions of Section 148 of the Companies Act, 2013 regarding maintenance of cost records and appointment of cost auditors were not applicable to the Company.

WHISTLE BLOWER POLICY/VIGIL MECHANISM:

The Company does not fall under the prescribed class of companies under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014.

SECRETARIAL AUDIT:

The Company does not fall under the prescribed class of companies as prescribed u/s 204(1) of the Companies Act, 2013, hence not required to conduct Secretarial Audit.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 of 2016) DURING THE FINANCIAL YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the financial year under review, no application was made or proceeding initiated against the Company under the Insolvency and Bankruptcy Code, 2016 nor any such proceeding was pending at the end of the financial year under review.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS:

No such valuations were required as the Company has not availed any loan from banks or financial institutions during the financial year under review .

APPRECIATION:

Your Directors’ place on record their deep appreciation and sincere gratitude to the shareholders of the Company and the employees of the Company for their valuable assistance and support.

For and on behalf of the Board of Directors

Vipul P. Shah

Mihir V. Shah

Director

Director

Place: Mumbai

DIN: 00181636

DIN:05126125

Date: May 30, 2024

Annexure I

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

1. Details of contracts or arrangements or transactions not at arm’s length basis: The Company has not entered into any contract or arrangements or transactions with related parties which is not at arm’s length during the financial year 2023-24.

2. Details of material contracts or arrangement or transactions at arm’s length basis:

| | | |
|---|--|---|
| a | Name(s) of the related party and nature of relationship. | Vipul Organics Limited , Holding Company |
|---|--|---|

| | | |
|---|---|---|
| b | Nature of contracts / arrangements / transactions. | Sale and purchase of goods & services |
| c | Duration of the contracts / arrangements / transactions. | For a period of 5 years w.e.f. 01.06.2022 |
| d | Salient terms of the contracts or arrangements or transactions including the value, if any. | Rs. 3 Crores per annum |
| e | Date(s) of approval by the Board, if any. | June 8, 2021 |
| f | Amount paid as advances, if any. | Not Applicable |

For and on behalf of the Board of Directors

Vipul P. Shah

Mihir V. Shah

Director

Director

Place: Mumbai

DIN: 00181636

DIN:05126125

Date: May 30, 2024

Textual information (2)

Description of state of companies affair

During the financial year under review, the Company earned Nil revenue as compared to revenue of Rs. 3420.00/- ('000) in the previous financial year. The net loss before tax was Rs. 14.00/- ('000) as compared to net Profit before tax was Rs. 616.00/- ('000) in the previous financial year. The net loss after tax was of Rs. 41.00/- ('000) as compared to net loss after tax was of Rs. 223.00/- ('000) in the previous financial year.

Textual information (3)

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

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year 2023-24 to which these financial statements relate and the date of this report.

Textual information (4)

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

During the financial year under review, the Company has not made any loans / investments or given guarantees or provided security falling under the provisions of Section 186 of the Companies Act, 2013.

Textual information (5)

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

The Company has entered into transaction with related parties during the financial year referred to in Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of material Related Party Transactions as required under Section 134(3) of the Companies Act, 2013 in Form AOC-2 is annexed herewith as Annexure I.

Textual information (6)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL HIGHLIGHTS:

(Rs. in '000)

| Particulars | Financial year ended March 31, 2024 | Financial year ended March 31, 2023 |
|--|--|--|
| Total Revenue | 0 | 3420 |
| Total Expenditure | 146 | 2804 |
| Profit/(Loss) Before Tax | (146) | 616 |
| Less: Current Tax | - | - |
| Less: Deferred Tax | (105) | 840 |
| Profit/(Loss) After Tax for the year | (41) | (223) |
| Other comprehensive income/(loss) net of tax | - | - |
| Total comprehensive income | (41) | (223) |

Textual information (7)

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

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Management & Administration) Rules, 2014 and Articles of Association of the Company, there was no appointment of Additional Director, Alternate Director or through casual vacancy and no director resigned during the financial year under review.

Textual information (8)

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

Your Company has not accepted any deposits during the financial year under review within the meaning of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (9)

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

Your Company has not accepted any deposits during the financial year under review within the meaning of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (10)

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]

There was no significant or material order passed by any regulator or court or tribunal against the Company, which impacts the going concern status of the Company or will have bearing on Company's operations in future.

Textual information (11)

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

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

Textual information (12)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

During the financial year under review, there was no employee in the Company. Hence, the details as required under the provisions of Rules 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not given.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

| Directors signing financial statements [Axis] | Column 1 | Column 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 | VIPUL | MIHIR |
| Middle name of director | PRAVINCHANDRA | VIPUL |
| Last name of director | SHAH | SHAH |
| Designation of director | Director | Director |
| Director identification number of director | 00181636 | 05126125 |
| Date of signing of financial statements by director | 30/05/2024 | 30/05/2024 |

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

| Auditors [Axis] | Column 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 | J. A. Rajani & Co. |
| Name of auditor signing report | PRITESH JETHALAL RAJANI |
| Firms registration number of audit firm | 108331W |
| Membership number of auditor | 116740 |
| Address of auditors | 1/8 Ground Floor, Bhagwan Raja Nagar, Patel Estate Road, Jogeshwari (West), Mumbai - 400102 |
| Permanent account number of auditor or auditor's firm | AGJPR5131Q |
| SRN of form ADT-1 | R03683547 |
| Date of signing audit report by auditors | 30/05/2024 |
| Date of signing of balance sheet by auditors | 30/05/2024 |

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 Thousands of INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Clause not applicable [Member] |
|--|---|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract] | | |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems] | | |
| Disclosure in auditors report relating to fixed assets | With regard to fixed assets | |
| Disclosure relating to quantitative details of fixed assets | The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; | |
| Disclosure relating to physical verification and material discrepancies of fixed assets | Textual information (13) [See below] | |
| Disclosure relating to title deeds of immovable properties | Textual information (14) [See below] | |
| Disclosure in auditors report relating to inventories | Textual information (15) [See below] | |
| Disclosure in auditors report relating to loans | | Textual information (16) [See below] |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | | Textual information (17) [See below] |
| Disclosure in auditors report relating to deposits accepted | | Textual information (18) [See below] |
| Disclosure in auditors report relating to maintenance of cost records | | Textual information (19) [See below] |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (20) [See below] | |
| Disclosure in auditors report relating to default in repayment of financial dues | | Textual information (21) [See below] |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | Textual information (22) [See below] |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | | Textual information (23) [See below] |
| Disclosure in auditors report relating to managerial remuneration | - | |
| Disclosure in auditors report relating to Nidhi Company | | In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company. |
| Disclosure in auditors report relating to transactions with related parties | Textual information (24) [See below] | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | | Textual information (25) [See below] |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | | Textual information (26) [See below] |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable. |

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

| | |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (27) [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 (13)

Disclosure relating to physical verification and material discrepancies of fixed assets

According to the information and explanations given to us and based on 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. 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.

Textual information (14)

Disclosure relating to title deeds of immovable properties

According to the information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company.

Textual information (15)

Disclosure in auditors report relating to inventories

The inventories has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed. 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 not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

Textual information (16)

Disclosure in auditors report relating to loans

The Company has not made investments in, provided any guarantee or security or granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (f.) of the Order are not applicable to the Company and hence not commented upon.

Textual information (17)

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

In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore reporting under clause (iv) of the Order is not applicable.

Textual information (18)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

Textual information (19)

Disclosure in auditors report relating to maintenance of cost records

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

Textual information (20)

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

a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service tax, Income-Tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of Goods and service tax ,income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

Textual information (21)

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

In our opinion and according to the information and explanations given to us, the Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause (ix)(a) to (f) of the Order is not applicable to the Company.

Textual information (22)

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

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

Textual information (23)

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

Based upon the audit procedures performed and the information and explanations given by the management, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

Textual information (24)

Disclosure in auditors report relating to transactions with related parties

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

Textual information (25)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

Textual information (26)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of Section 192 of the Act are not applicable to the Company.

Textual information (27)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the members of Shree Ambika Naturals Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Shree Ambika Naturals Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

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

Key audit matters

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

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

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

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

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 identified above when it becomes available 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 on the even date.

Management's Responsibility for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 adequate internal financial controls system, in relation to the 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 the Management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (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 "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books. (refer our comments in para (B)(vi))

(c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of change in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on 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 other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to information and explanations given to us, there no remuneration paid by the Company to its directors during the year.

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

i. The Company did not have any pending litigations that will have an impact on its financial position in its financial statements.

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

iii. There were no amounts, which were required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. a) The Management has represented that, to the best of its knowledge and belief, no funds 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 persons or entities, 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 ("Ultimate Beneficiaries") by or on behalf of the Company 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 persons or entities, 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 (“Ultimate Beneficiaries”) by or on behalf of the Funding Parties 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 (i) and (ii) of Rule 11(e) contain any material mis-statement.

v. The Company has not paid /declared dividend during the current year and previous year.

vi. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, we report that for the year ended March 31, 2024, for maintaining its books of account, the Company has used accounting software for which the feature of recording audit trail (edit log) facility was not available for the entire financial year from April 01,2023 to March 31,2024.(refer note 30)

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

For J. A. Rajani & Co.

Chartered Accountants

Firm Registration No: 108331-W

Proprietor

Membership No: 116740

Place: Mumbai

Date: 30th May 2024

UDIN 24116740BKAUWE4461

“Annexure A” to the Independent Auditors’ Report of even date on the Financial Statements of Shree Ambika Naturals Private Limited

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

1) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

According to the information and explanations given to us and based on 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. 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.

According to the information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the

Company.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

According to the information and explanations given to us and based on our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

2) The inventories has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

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 not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

3) The Company has not made investments in, provided any guarantee or security or granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (f.) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore reporting under clause (iv) of the Order is not applicable.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service tax, Income-Tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of Goods and service tax ,income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

8) 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 not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

9) In our opinion and according to the information and explanations given to us, the Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause (ix)(a) to (f) of the Order is not applicable to the Company.

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

11) Based upon the audit procedures performed and the information and explanations given by the management, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

According to the information and explanations given to us, the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, have filed no report under sub-section (12) of Section 143 of the Act.

We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of Section 192 of the Act are not applicable to the Company.

16) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

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

According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.

17) The Company has incurred cash loss of Rs. 133.58('000) in the current year and there was no cash loss in the immediately preceding financial year.

18) There has been no resignation of the statutory auditors during the year.

19) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we give neither 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.

20) The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For J. A. Rajani & Co.

Chartered Accountants

Firm Registration No: 108331-W

Proprietor

Membership No: 116740

Place: Mumbai

Date 30th May 2024

UDIN 24116740BKAUWE4461

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

| | 31/03/2024 | 31/03/2023 | 31/03/2022 |
|--|-------------------|-------------------|-------------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 195 | 207 | 221 |
| Other intangible assets | 0 | 0 | |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 0 | 0 | |
| Loans, non-current | 0 | 0 | |
| Total non-current financial assets | 0 | 0 | |
| Deferred tax assets (net) | 393 | 288 | |
| Other non-current assets | 58 | 58 | |
| Total non-current assets | 646 | 553 | |
| Current assets [Abstract] | | | |
| Inventories | 0 | 0 | |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Trade receivables, current | 6,947 | 7,157 | |
| Cash and cash equivalents | 141 | 143 | |
| Loans, current | 0 | 0 | |
| Total current financial assets | 7,088 | 7,300 | |
| Other current assets | 186 | 169.4 | |
| Total current assets | 7,274 | 7,469.4 | |
| Total assets | 7,920 | 8,022.4 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 10,455 | 10,455 | 10,455 |
| Other equity | -3,087 | -3,046 | |
| Total equity attributable to owners of parent | 7,368 | 7,409 | |
| Total equity | 7,368 | 7,409 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 0 | 0 | |
| Total non-current financial liabilities | 0 | 0 | |
| Provisions, non-current | 0 | 0 | |
| Total non-current liabilities | 0 | 0 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 0 | 0 | |
| Trade payables, current | 542 | 507 | |
| Total current financial liabilities | 542 | 507 | |
| Other current liabilities | 10 | 9.4 | |
| Provisions, current | 0 | 97 | |
| Total current liabilities | 552 | 613.4 | |
| Total liabilities | 552 | 613.4 | |
| Total equity and liabilities | 7,920 | 8,022.4 | |

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Statement of profit and loss [Abstract] | | | | |
| Earnings per share [Abstract] | | | | |
| Earnings per share [Line items] | | | | |
| Basic earnings per share [Abstract] | | | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total basic earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total diluted earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 | [INR/shares] -8.97 | [INR/shares] -49.04 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|---|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 0 | 3,420 |
| Other income | 0 | 0 |
| Total income | 0 | 3,420 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 0 | 0 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 2,610 |
| Employee benefit expense | 0 | 0 |
| Finance costs | 0 | 0 |
| Depreciation, depletion and amortisation expense | 12 | 14 |
| Other expenses | 134 | 180 |
| Total expenses | 146 | 2,804 |
| Profit before exceptional items and tax | -146 | 616 |
| Total profit before tax | -146 | 616 |
| Tax expense [Abstract] | | |
| Deferred tax | -105 | 839 |
| Total tax expense | -105 | 839 |
| Total profit (loss) for period from continuing operations | -41 | -223 |
| Total profit (loss) for period | -41 | -223 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | No | No |
| Other comprehensive income net of tax [Abstract] | | |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | 0 | 0 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 0 | 0 |
| Total other comprehensive income | 0 | 0 |
| Other comprehensive income attributable to net of tax [Abstract] | | |
| Other Comprehensive income, attributable to owners of parent | 0 | 0 |
| Other Comprehensive income, attributable to non-controlling interests | 0 | 0 |
| Total comprehensive income | -41 | -223 |
| Comprehensive income attributable to net of tax [Abstract] | | |
| Comprehensive income, attributable to owners of parent | 0 | 0 |
| Comprehensive income, attributable to non-controlling interests | 0 | 0 |
| Comprehensive income OCI components presented before tax [Abstract] | | |
| Whether company has comprehensive income OCI components presented before tax | No | No |
| Other comprehensive income before tax [Abstract] | | |
| Total other comprehensive income, before tax | 0 | 0 |
| Total other comprehensive income | 0 | 0 |
| Other comprehensive income attributable to [Abstract] | | |
| Other Comprehensive income, attributable to owners of parent | 0 | 0 |
| Other Comprehensive income, attributable to non-controlling interests | 0 | 0 |
| Total comprehensive income | -41 | -223 |
| Comprehensive income attributable to [Abstract] | | |
| Comprehensive income, attributable to owners of parent | 0 | 0 |
| Comprehensive income, attributable to non-controlling interests | 0 | 0 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total basic earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total diluted earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 |

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

..(1)

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

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------|--------------------------|------------|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -41 | -223 | | -41 |
| Total comprehensive income | -41 | -223 | | -41 |
| Total increase (decrease) in equity | -41 | -223 | | -41 |
| Other equity at end of period | -3,087 | -3,046 | -2,823 | -3,087 |

Statement of changes in equity [Table]

..(2)

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

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|---|--|------------|--------------------------|--------------------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -223 | | -41 | -223 |
| Total comprehensive income | -223 | | -41 | -223 |
| Total increase (decrease) in equity | -223 | | -41 | -223 |
| Other equity at end of period | -3,046 | -2,823 | -3,087 | -3,046 |

Statement of changes in equity [Table]

..(3)

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

| Components of equity [Axis] | Reserves [Member] | Securities premium reserve [Member] | | |
|---|-------------------|-------------------------------------|--------------------------|------------|
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Total increase (decrease) in equity | | 0 | 0 | |
| Other equity at end of period | -2,823 | 1,000 | 1,000 | 1,000 |

Statement of changes in equity [Table]

..(4)

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

| Components of equity [Axis] | Retained earnings [Member] | | | Other retained earning [Member] |
|---|--------------------------------|--------------------------------|------------|---------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -41 | -223 | | -41 |
| Total comprehensive income | -41 | -223 | | -41 |
| Total increase (decrease) in equity | -41 | -223 | | -41 |
| Other equity at end of period | -4,087 | -4,046 | -3,823 | -4,087 |

Statement of changes in equity [Table]

..(5)

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

| Components of equity [Axis] | Other retained earning [Member] | |
|---|---------------------------------|------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Other equity [Abstract] | | |
| Statement of changes in equity [Line items] | | |
| Equity [Abstract] | | |
| Changes in equity [Abstract] | | |
| Comprehensive income [Abstract] | | |
| Profit (loss) for period | -223 | |
| Total comprehensive income | -223 | |
| Total increase (decrease) in equity | -223 | |
| Other equity at end of period | -4,046 | -3,823 |

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

| | 01/04/2023 to 31/03/2024 |
|--|---|
| Disclosure of notes on changes in equity [TextBlock] | Textual information (28) [See below] |

Textual information (28)

Disclosure of notes on changes in equity [Text Block]

| | | | | | | (Rs. In |
|------|--|---|---------|-----------------|---------|--------------|
| | | | | 31st March,2024 | | 31st March,; |
| 11 | Reserves and surplus: | | | | | |
| | | | | | | |
| | Securities Premium Account | | 1,000 | | 1,000 | |
| | Retained Earnings | | (4,087) | | (4,046) | |
| | | | Total | (3,087) | | (3,046) |
| | | | | | | |
| 11.1 | Securities Premium Account: | | | | | |
| | | | | | | |
| | Balance at beginning of year | | 1,000 | | 1,000 | |
| | Add /Less: Premium on Issue Of Equity Shares | - | | - | | |
| | | | | | | |
| | Balance at end of year | | 1,000 | | 1,000 | |
| | | | | | | |
| 11.2 | Retained Earnings | | | | - | |
| | | | | | | |
| | Balance at beginning of year | | (4,046) | | (3,823) | |
| | Add: Profit after Tax for the year | | (41) | | (223) | |
| | Balance | | | | | |

| | | |
|----------------|---------|---------|
| at end of year | (4,087) | (4,046) |
|----------------|---------|---------|

[320000] Cash flow statement, indirect

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
|---|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before tax | -146 | 616 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | 0 | 2,610 | |
| Adjustments for decrease (increase) in trade receivables, current | 210 | -2,374 | |
| Adjustments for decrease (increase) in other current assets | -113 | 615 | |
| Adjustments for increase (decrease) in trade payables, current | 35 | 18 | |
| Adjustments for increase (decrease) in other current liabilities | 0 | -2,549 | |
| Adjustments for depreciation and amortisation expense | 12 | 14 | |
| Total adjustments for reconcile profit (loss) | 144 | -1,666 | |
| Net cash flows from (used in) operations | -2 | -1,050 | |
| Net cash flows from (used in) operating activities | -2 | -1,050 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Net cash flows from (used in) investing activities | 0 | 0 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Net cash flows from (used in) financing activities | 0 | 0 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -2 | -1,050 | |
| Net increase (decrease) in cash and cash equivalents | -2 | -1,050 | |
| Cash and cash equivalents cash flow statement at end of period | 141 | 143 | 1,193 |

[610100] Notes - List of accounting policies

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (29) [See below] |

Textual information (29)

Disclosure of significant accounting policies [Text Block]

| | |
|------|---|
| 1.2 | Statement of Compliance |
| | The financial statements have been prepared in accordance with Indian Accounting Standards(Ind AS) as per the Comp |
| 1.3 | Basis of preparation and presentation |
| | <p>The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fa value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between th price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a li liability if market participants would take those characteristics into account when pricing the asset or liability at the meas</p> <p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degr significance of the inputs to the fair value measurement in its entirety, which are described as follows: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, e Level 3 inputs are unobservable inputs for the asset or liability.</p> |
| 1.4. | Functional and presentation currency |
| | These standalone financial statements are presented in Indian rupees, which is the Company's functional currency. All a indicated. |
| 2. | Significant accounting judgments, estimates and assumptions |
| | The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgment policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at th period. The estimates and associated assumptions are based on historical experience and other factors that are consid estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affec Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recog which are affected. |
| 3. | Statement of material accounting policies |
| | Accounting policy information is material, if when considered together with other information included in entity's financial primary users of general purpose financial statements make on the basis of those financial statements. |
| | Accounting policy information may be material because of the nature of the related transactions, other events, or conditi information relating to material transactions, other events or conditions is itself material. |
| 3.1 | Property, plant and equipment: |
| | Items of property, plant and equipment are stated at cost, less accumulated depreciation & impairment losses, if any. Co purchase taxes, after deducting trade discounts and rebates.,b) any costs directly attributable to bringing the asset to the manner intended by management and c) the initial estimate of the costs of dismantling and removing the item and restor either when the item is acquired or as a consequence of having used the item during a particular period for purposes oth |
| | Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition r management, are recognised in Statement of Profit and Loss.If significant parts of an item of property, plant and equipm (major components) of property, plant and equipment. Any item of property, plant and equipment is derecognised upon c continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipr carrying amount of the asset and is recognised in Statement of Profit and Loss. Capital work-in-progress in respect of assets which are not ready for their intended use are carried at cost,comprising of |
| | On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equi use that carrying value as the deemed cost of the property, plant and equipment. |
| | Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expendi reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All c during the reporting period in which they are incurred. |

| | |
|------|---|
| 3.2. | Depreciation |
| | Depreciation on Property, plant and equipment has been provided on written down value basis and manner prescribed in Schedule II provided on prorata basis from the date of such additions. Depreciation on assets sold, discarded or demolished has been provided over period of lease or its useful life, whichever is shorter on a straight line basis. |
| 3.3. | Intangible assets |
| | Intangible assets are recognized, only if it is probable that the future economic benefits that are attributable to the assets will flow to the entity. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses over a period of its estimated useful life, |
| 3.4. | Impairment of tangible and intangible assets |
| | Company at the end of each reporting period reviews the carrying amounts of its tangible and intangible assets to determine whether there is any impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the impairment loss, which is the difference between the carrying amount and the recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects the time value of money and the risks specific to the asset for which the estimates of future cash flows have been determined. A reversal of an impairment loss is also recognised immediately in Statement of Profit and Loss. |
| 3.5. | Financial instruments |
| | Financial assets |
| | Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets. |
| | Initial recognition and measurement |
| | All financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. The value through profit and loss, are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset. |
| | Classification and subsequent measurement |
| | Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the contractual cash flow characteristics of the financial asset, the Company classifies financial assets as subsequently measured at amortised cost, at fair value through other comprehensive income or at fair value through profit or loss. |
| | Financial assets amortised at cost |
| | A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the financial asset to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest. |
| | Financial assets at fair value through other comprehensive income |
| | A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is both to collect contractual cash flows and to sell the financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest. |
| | Financial assets at fair value through profit or loss |
| | A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss. |
| | All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are measured at fair value through profit or loss. Equity instruments which are not held for trading are classified either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis and the election is irrevocable. If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Company may transfer the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss. Further, Company has elected to apply the exemption available under Ind AS 101 to continue the carrying value for its instruments at the date of transition to Ind AS, measured as per the previous GAAP as at the date of transition (April 1, 2016). Also, in accordance with Ind AS 109, investments in subsidiaries are measured at cost. |
| | Derecognition: |
| | The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the contractual rights to receive the cash flows from the asset and shall be recognised in the Statement of Profit and Loss. |
| | Financial Liabilities |

| | |
|-------|--|
| | Initial Recognition and Measurement |
| | All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument and the associated transaction costs, (if any) which are attributable to acquisition of the financial liabilities. |
| | Subsequent measurement |
| | Financial liabilities are subsequently carried at fair value through profit and loss. For trade payables and other liabilities measured at fair value through profit and loss, the Company uses the approximate fair value due to the short maturity of these instruments. |
| | De-recognition of Financial Liabilities: |
| | Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged. |
| | Offsetting of Financial assets and Financial Liabilities |
| | Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has the right to offset the assets and liabilities either to settle on the net basis or to realize the assets and liabilities simultaneously. |
| | |
| 3.6. | Inventories |
| | Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined as purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than normal handling charges. |
| | Packing material, Stores & spares consumables are charged to revenue account. |
| | |
| 3.7. | Revenue recognition |
| | Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of discounts and added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership have been transferred to the buyer and the amount of revenue can be reliably measured. Export benefits thereon are accounted on the basis of eligibility in the year of Export. |
| | Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and can be reliably measured, accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income is recognised when the right to receive payment has been established. |
| | |
| 3.8. | Foreign currencies |
| | Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the closing rate. Monetary items measured in terms of historical cost in a foreign currency are not retranslated. |
| | |
| 3.9. | Borrowing Cost |
| | Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is recognised as an expense in the period in which they are incurred. Borrowing costs include interest costs measured at EIR. Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of assets if the borrowing is specifically for the purpose of acquiring or constructing such assets. Other borrowing costs are expensed as they are incurred. |
| | |
| 3.10. | Leases |
| | Leases are classified as finance leases whenever the lease term is for a substantial part of the economic life of the asset. All other leases are classified as operating leases. Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. For operating leases, the Company adjusts the amount of expense to reflect the effect of general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the period in which they are incurred. |
| | |
| 3.11. | Cash and cash equivalent |
| | Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, which are an integral part of the Company's cash management. |
| | |
| 3.12. | Employee benefits |

| | |
|-------|---|
| | <p>Short-term obligations</p> <p>Liabilities for salaries, including other monetary and non-monetary benefits that are expected to be settled wholly within related service are recognised in respect of employees' services up to the end of the reporting period and are measured liabilities are presented as current employee benefit obligations in the balance sheet.</p> |
| | <p>Post-employment obligations</p> |
| | <p>Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligation for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future salary increases. Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed as the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of the return on plan assets and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a defined benefit plan that relates to past service or the gain or loss on curtailment is recognised immediately in Statement of Profit and Loss. When a defined benefit plan when the settlement occurs.</p> |
| | |
| 3.13. | Income Taxes |
| | Income tax expense represents the sum of the tax currently payable and deferred tax |
| | <p>Current tax</p> <p>The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported because of tax expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax liability is recognised by the end of the reporting period.</p> |
| | <p>Deferred Tax</p> <p>Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax base. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. A deferred tax asset is recognised if a difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the tax base. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is all or part of the asset to be recovered. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, and are measured at the end of the reporting period. The measurement of deferred tax liabilities and assets shall take into account the effects of tax laws which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current and deferred tax is recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is recognised respectively. Minimum alternate tax credit is recognized as an asset only when and to the extent there is convincing evidence of future taxable profits. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit is written down to the extent that it is not expected to pay normal income tax during the specified period.</p> |
| | |
| 3.14. | Derivative financial instruments |
| | Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. |
| | |
| 3.15. | Research and development expenses |
| | Expenditures on research activities undertaken with the prospect of gaining new scientific or technical knowledge and understanding are recognised as an expense when incurred. |
| | |
| | Expenditure incurred on fixed assets used for research and development is capitalized and depreciated in accordance with the applicable accounting standards. |
| | |
| 3.16. | Earnings per equity share |
| | <p>Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is determined by giving effect to the issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding during the period is adjusted for the proportionate change in the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding during the earliest period reported.</p> <p>For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders is adjusted for the effects of all dilutive potential equity shares.</p> |
| | |
| 3.17. | Provisions, contingent liabilities and contingent assets |
| | |

| | |
|-------|---|
| | A provision is recognized when the Company has a present obligation as a result of past events and it is probable that a which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current financial statements. Contingent assets are not recognized in the financial statements. |
| 3.18. | Current / non- current classification |
| | An asset is classified as current if: |
| | i) it is expected to be realized or sold or consumed in the Company's normal operating cycle; |
| | ii) it is held primarily for the purpose of trade; |
| | iii) it is expected to be realized within twelve months after the reporting period; or |
| | iv) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve |
| | All other assets are classified as non-current. |
| | A liability is classified as current if: |
| | i) it is expected to be settled in normal operating cycle; |
| | ii) it is held primarily for the purpose of trading; |
| | iii) it is expected to be settled within twelve months after the reporting period; |
| | iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. |
| | All other liabilities are classified as non-current. |
| | Deferred tax assets and liabilities are classified as non-current assets and liabilities. |
| | The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in operating cycle. |

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

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | Textual information (30) [See below] | |
| Statement of Ind AS compliance [TextBlock] | Textual information (31) [See below] | Textual information (32) [See below] |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Disclosure of significant accounting policies [TextBlock] | Textual information (33) [See below] | |

Textual information (30)

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

| | | | | |
|-----|---|--|--|--|
| 1.1 | Corporate Information | | | |
| | Shree Ambika Naturals Private limited is a private limited domiciled in India incorporated under the provisions of the Companies Act ('the company') having its registered office at 102,Andheri Industrial Estate ,Off Veera Desai Road,Andheri West,Mumbai 400053 .The Company's principle activities are manufacturing & trading of Herbal ,Phytochemical ,Dyes stuff, Organic Pigments & Organic Intermediates. | | | |
| | The financial statements for the year ended March 31, 2024 were considered by the Board of Directors and approved for issuance on 30th May , 2024. | | | |

Textual information (31)

Statement of Ind AS compliance [Text Block]

| | |
|-----|--|
| 1.2 | Statement of Compliance |
| | The financial statements have been prepared in accordance with Indian Accounting Standards(Ind AS) as per the Compar |
| | |
| 1.3 | Basis of preparation and presentation |
| | <p>The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) for financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between the price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability if market participants would take those characteristics into account when pricing the asset or liability at the measur</p> <p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degree of significance of the inputs to the fair value measurement in its entirety, which are described as follows: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly, at the measurement date. Level 3 inputs are unobservable inputs for the asset or liability.</p> |

Textual information (32)

Statement of Ind AS compliance [Text Block]

| | |
|-----|--|
| 1.2 | Statement of Compliance |
| | The financial statements have been prepared in accordance with Indian Accounting Standards(Ind AS) as per the Compar |
| | |
| 1.3 | Basis of preparation and presentation |
| | <p>The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) for financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between the price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability if market participants would take those characteristics into account when pricing the asset or liability at the measur</p> <p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degree of significance of the inputs to the fair value measurement in its entirety, which are described as follows: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly, at the measurement date. Level 3 inputs are unobservable inputs for the asset or liability.</p> |

Textual information (33)

Disclosure of significant accounting policies [Text Block]

| | |
|------|---|
| 1.2 | Statement of Compliance |
| | The financial statements have been prepared in accordance with Indian Accounting Standards(Ind AS) as per the Comp |
| 1.3 | Basis of preparation and presentation |
| | <p>The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fa value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between th price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a li liability if market participants would take those characteristics into account when pricing the asset or liability at the meas</p> <p>In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degr significance of the inputs to the fair value measurement in its entirety, which are described as follows: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, e Level 3 inputs are unobservable inputs for the asset or liability.</p> |
| 1.4. | Functional and presentation currency |
| | These standalone financial statements are presented in Indian rupees, which is the Company's functional currency. All a indicated. |
| 2. | Significant accounting judgments, estimates and assumptions |
| | The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgmen policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at th period. The estimates and associated assumptions are based on historical experience and other factors that are consid estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affec Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recog which are affected. |
| 3. | Statement of material accounting policies |
| | Accounting policy information is material, if when considered together with other information included in entity's financial primary users of general purpose financial statements make on the basis of those financial statements. |
| | Accounting policy information may be material because of the nature of the related transactions, other events, or conditi information relating to material transactions, other events or conditions is itself material. |
| 3.1 | Property, plant and equipment: |
| | Items of property, plant and equipment are stated at cost, less accumulated depreciation & impairment losses, if any. Co purchase taxes, after deducting trade discounts and rebates.,b) any costs directly attributable to bringing the asset to the manner intended by management and c) the initial estimate of the costs of dismantling and removing the item and restor either when the item is acquired or as a consequence of having used the item during a particular period for purposes oth |
| | Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition r management, are recognised in Statement of Profit and Loss.If significant parts of an item of property, plant and equipm (major components) of property, plant and equipment. Any item of property, plant and equipment is derecognised upon c continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipr carrying amount of the asset and is recognised in Statement of Profit and Loss. Capital work-in-progress in respect of assets which are not ready for their intended use are carried at cost,comprising of |
| | On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equi use that carrying value as the deemed cost of the property, plant and equipment. |
| | Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expendi reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All c during the reporting period in which they are incurred. |

| | |
|------|--|
| 3.2. | Depreciation |
| | Depreciation on Property, plant and equipment has been provided on written down value basis and manner prescribed in Schedule II provided on prorata basis from the date of such additions. Depreciation on assets sold, discarded or demolished has been provided over the period of lease or its useful life, whichever is shorter on a straight line basis. |
| 3.3. | Intangible assets |
| | Intangible assets are recognized, only if it is probable that the future economic benefits that are attributable to the assets will flow to the entity. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses over a period of its estimated useful life, |
| 3.4. | Impairment of tangible and intangible assets |
| | Company at the end of each reporting period reviews the carrying amounts of its tangible and intangible assets to determine whether there is any impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the impairment loss, which is the difference between the carrying amount and the recoverable amount. The recoverable amount is the maximum of the fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects the time value of money and the risks specific to the asset for which the estimates of future cash flows have been determined. An impairment loss is recognised immediately in the Statement of Profit and Loss. A reversal of an impairment loss is also recognised immediately in the Statement of Profit and Loss. |
| 3.5. | Financial instruments |
| | Financial assets |
| | Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets. |
| | Initial recognition and measurement |
| | All financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. The fair value of financial assets, which are not measured at fair value through profit and loss, are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset. |
| | Classification and subsequent measurement |
| | Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the classification of the financial asset, the Company classifies financial assets as subsequently measured at amortised cost, at fair value through other comprehensive income or at fair value through profit or loss. |
| | Financial assets amortised at cost |
| | A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the financial asset to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest. |
| | Financial assets at fair value through other comprehensive income |
| | A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is both to collect contractual cash flows and to sell the financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest. |
| | Financial assets at fair value through profit or loss |
| | A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss. |
| | All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are measured at fair value through profit or loss. Equity instruments which are not held for trading are classified either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis and the election is irrevocable. If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognised in OCI and are not recycled to profit or loss, even on sale of investment. However, the Company may transfer the equity instrument from FVOCI to FVTPL category if it is measured at fair value with all changes recognized in the Statement of Profit and Loss. Further, Company has elected to apply the exemption available under Ind AS 101 to continue the carrying value for its instruments at the date of transition to Ind AS, measured as per the previous GAAP as at the date of transition (April 1, 2016). Also, in accordance with Ind AS 109, equity instruments are measured at cost in subsidiaries at cost. |
| | Derecognition: |
| | The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the contractual rights to receive the cash flows from the asset and shall be recognised in the Statement of Profit and Loss. |
| | Financial Liabilities |

| | |
|-------|---|
| | Initial Recognition and Measurement |
| | All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument and the associated transaction costs, (if any) which are attributable to acquisition of the financial liabilities. |
| | Subsequent measurement |
| | Financial liabilities are subsequently carried at fair value through profit and loss. For trade payables and other liabilities measured at fair value, the Company uses the approximate fair value due to the short maturity of these instruments. |
| | De-recognition of Financial Liabilities: |
| | Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged. |
| | Offsetting of Financial assets and Financial Liabilities |
| | Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has a legally enforceable right to offset the assets and liabilities and either to settle on the net basis or to realize the assets and liabilities simultaneously. |
| | |
| 3.6. | Inventories |
| | Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined as purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than normal handling charges. |
| | Packing material, Stores & spares consumables are charged to revenue account. |
| | |
| 3.7. | Revenue recognition |
| | Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of discounts and added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership have been transferred to the buyer and accounted on the date of Bill of Lading. Export benefits thereon are accounted on the basis of eligibility in the year of Export. |
| | Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and is measured on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income is recognised when the right to receive payment has been established. |
| | |
| 3.8. | Foreign currencies |
| | Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the closing rate of exchange. Monetary items measured in terms of historical cost in a foreign currency are not retranslated. |
| | |
| 3.9. | Borrowing Cost |
| | Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is recognised as an expense in the period in which they are incurred. Borrowing costs include interest costs measured at EIR. Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of assets if the borrowing is specifically for the purpose of acquiring or constructing such assets. Other borrowing costs are expensed as incurred. The cost of qualifying assets is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are expensed as incurred. |
| | |
| 3.10. | Leases |
| | Leases are classified as finance leases whenever the lease term is for a substantial part of the economic life of the asset. All other leases are classified as operating leases. Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. For operating leases, the Company recognises an expense in the period in which they are incurred. For finance leases, the Company recognises an expense in the period in which they are incurred. |
| | |
| 3.11. | Cash and cash equivalent |
| | Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, which are available for use in the immediate or short-term settlement of the Company's cash management. |
| | |
| 3.12. | Employee benefits |

| | |
|-------|---|
| | <p>Short-term obligations Liabilities for salaries, including other monetary and non-monetary benefits that are expected to be settled wholly within related service are recognised in respect of employees' services up to the end of the reporting period and are measured liabilities are presented as current employee benefit obligations in the balance sheet.</p> |
| | <p>Post-employment obligations</p> |
| | <p>Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligation for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future salary increases. Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed as the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of the net interest expense (income) and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a defined benefit plan that relates to past service or the gain or loss on curtailment is recognised immediately in Statement of Profit and Loss. When the settlement occurs.</p> |
| | |
| 3.13. | Income Taxes |
| | Income tax expense represents the sum of the tax currently payable and deferred tax |
| | <p>Current tax The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported because of items that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax liability is recognised at the end of the reporting period.</p> |
| | <p>Deferred Tax Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax base. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. A deferred tax asset is recognised if a difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the tax base. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is not probable that sufficient taxable profit will be available to all or part of the asset to be recovered. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, and are measured at the end of the reporting period. The measurement of deferred tax liabilities and assets shall take into account the consequences of the enacted tax law which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current and deferred tax is recognised in profit or loss, except where it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is recognised in other comprehensive income or equity respectively. Minimum alternate tax credit is recognized as an asset only when and to the extent there is convincing evidence of future taxable profits. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit is written down to the extent that it is not probable that sufficient taxable profit will be available to pay normal income tax during the specified period.</p> |
| | |
| 3.14. | Derivative financial instruments |
| | Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. |
| | |
| 3.15. | Research and development expenses |
| | Expenditures on research activities undertaken with the prospect of gaining new scientific or technical knowledge and understanding are recognised as an expense when incurred. |
| | |
| | Expenditure incurred on fixed assets used for research and development is capitalized and depreciated in accordance with the applicable accounting standards. |
| | |
| 3.16. | Earnings per equity share |
| | <p>Basic earnings per equity share is 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. The weighted average number of equity shares outstanding during the period is calculated by taking into account the issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding during the period is adjusted for the proportionate change in the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding during the earliest period reported.</p> <p>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 equity shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.</p> |
| | |
| 3.17. | Provisions, contingent liabilities and contingent assets |
| | |

| | |
|-------|---|
| | A provision is recognized when the Company has a present obligation as a result of past events and it is probable that a which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current financial statements. Contingent assets are not recognized in the financial statements. |
| | |
| 3.18. | Current / non- current classification |
| | An asset is classified as current if: |
| | i) it is expected to be realized or sold or consumed in the Company's normal operating cycle; |
| | ii) it is held primarily for the purpose of trade; |
| | iii) it is expected to be realized within twelve months after the reporting period; or |
| | iv) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve |
| | All other assets are classified as non-current. |
| | |
| | A liability is classified as current if: |
| | i) it is expected to be settled in normal operating cycle; |
| | ii) it is held primarily for the purpose of trading; |
| | iii) it is expected to be settled within twelve months after the reporting period; |
| | iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. |
| | All other liabilities are classified as non-current. |
| | |
| | Deferred tax assets and liabilities are classified as non-current assets and liabilities. |
| | |
| | The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in operating cycle. |

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

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| Disclosure of initial application of standards or interpretations [TextBlock] | | |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No | No |
| Disclosure of voluntary change in accounting policy [TextBlock] | | |
| Whether there is any voluntary change in accounting policy | No | No |
| Disclosure of changes in accounting estimates [TextBlock] | | |
| Whether there are changes in accounting estimates during the year | No | No |

[400600] Notes - Property, plant and equipment

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

..(1)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -12 | -14 | | |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | |
| Total Depreciation property plant and equipment | -12 | -14 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-----|-----|-----|-----|
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | -12 | -14 | | 0 |
| Property, plant and equipment at end of period | 195 | 207 | 221 | 513 |

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--|--------------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 12 | 14 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 12 | 14 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-----|-----|-----|-----|
| Total increase (decrease) in property, plant and equipment | 0 | | 12 | 14 |
| Property, plant and equipment at end of period | 513 | 513 | 318 | 306 |

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

..(3)

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

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

| | | | | |
|---|-----|----|----|----|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 292 | 21 | 21 | 21 |

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

..(4)

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

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

| | | | | |
|---|----|----|----|---|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 0 |
| Property, plant and equipment at end of period | 21 | 21 | 21 | 0 |

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

..(5)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| | Assets held under lease [Member] | | Owned assets [Member] | |
| | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | | -12 | -14 |
| Depreciation recognised as part of cost of other assets | 0 | | 0 | 0 |
| Total Depreciation property plant and equipment | 0 | | -12 | -14 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|---|---|-----|-----|
| Total increase (decrease) in property, plant and equipment | 0 | | -12 | -14 |
| Property, plant and equipment at end of period | 0 | 0 | 174 | 186 |

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

..(6)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|---|--------------------------|--------------------------------|--------------------------|
| | Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | Carrying amount [Member] | Gross carrying amount [Member] | |
| | 31/03/2022 | | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 200 | 492 | 492 | 492 |

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

..(7)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | Land [Member] |
|---|--|--------------------------|------------|----------------------------------|
| | Owned assets [Member] | | | Assets held under lease [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 12 | 14 | | 0 |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | 0 |
| Total Depreciation property plant and equipment | 12 | 14 | | 0 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|--|-----|-----|-----|----|
| Total increase (decrease) in property, plant and equipment | 12 | 14 | | 0 |
| Property, plant and equipment at end of period | 318 | 306 | 292 | 21 |

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

..(8)

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

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

| | | | | |
|--|----|----|----|----|
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 21 | 21 | 21 | 21 |

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

..(9)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|---|--------------------------------|----------------------------------|--|
| | Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Assets held under lease [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] |
| | | 31/03/2022 | | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 0 | 0 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 0 | 0 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | 0 |
| Retirements, property, plant and equipment | | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | | | 0 | 0 |
| Property, plant and equipment at end of period | 21 | 0 | 0 | 0 |

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

..(10)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -10 | -11 | | |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | |
| Total Depreciation property plant and equipment | -10 | -11 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|--|-----|-----|-----|-----|
| Total increase (decrease) in property, plant and equipment | -10 | -11 | | 0 |
| Property, plant and equipment at end of period | 153 | 163 | 174 | 276 |

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

..(11)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 10 | 11 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 10 | 11 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-----|-----|-----|-----|
| Total increase (decrease) in property, plant and equipment | 0 | | 10 | 11 |
| Property, plant and equipment at end of period | 276 | 276 | 123 | 113 |

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

..(12)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | Factory building [Member] | | |
|---|--|--------------------------------|--------------------------------|------------|
| | | Owned assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Acquisitions through business combinations, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through net exchange differences, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -10 | -11 | |
| Depreciation recognised as part of cost of other assets | | 0 | 0 | |
| Total Depreciation property plant and equipment | | -10 | -11 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | 0 | 0 | |
| Revaluation increase (decrease), property, plant and equipment | | 0 | 0 | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | 0 | 0 | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Retirements, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Decrease through classified as held for sale, property, plant and equipment | | 0 | 0 | |

| | | | | |
|---|-----|-----|-----|-----|
| Decrease through loss of control of subsidiary, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -10 | -11 | |
| Property, plant and equipment at end of period | 102 | 153 | 163 | 174 |

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

..(13)

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

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | |
|---|--------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | |
| Acquisitions through business combinations, property, plant and equipment | 0 | 0 | | |
| Increase (decrease) through net exchange differences, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 10 |
| Depreciation recognised as part of cost of other assets | | | | 0 |
| Total Depreciation property plant and equipment | | | | 10 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | | 0 |
| Revaluation increase (decrease), property, plant and equipment | 0 | 0 | | |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-----|-----|-----|-----|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 10 |
| Property, plant and equipment at end of period | 276 | 276 | 276 | 123 |

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

..(14)

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

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | Plant and equipment [Member] | |
|---|--|------------|------------------------------|--------------------------|
| | Owned assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 11 | | -2 | -3 |
| Depreciation recognised as part of cost of other assets | 0 | | 0 | 0 |
| Total Depreciation property plant and equipment | 11 | | -2 | -3 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | | 0 | 0 |

| | | | | |
|--|-----|-----|----|----|
| Total increase (decrease) in property, plant and equipment | 11 | | -2 | -3 |
| Property, plant and equipment at end of period | 113 | 102 | 21 | 23 |

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

..(15)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|---|--------------------------|--------------------------------|--------------------------|
| | Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | Carrying amount [Member] | Gross carrying amount [Member] | |
| | 31/03/2022 | | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | 0 | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | 0 |
| Retirements, property, plant and equipment | | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | | | 0 | 0 |
| Property, plant and equipment at end of period | 26 | 216 | 216 | 216 |

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

..(16)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | Factory equipments [Member] |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 0 |
| Acquisitions through business combinations, property, plant and equipment | | | | 0 |
| Increase (decrease) through net exchange differences, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2 | 3 | | -2 |
| Depreciation recognised as part of cost of other assets | 0 | 0 | | 0 |
| Total Depreciation property plant and equipment | 2 | 3 | | -2 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | 0 | 0 | | 0 |
| Revaluation increase (decrease), property, plant and equipment | | | | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | 0 | 0 | | 0 |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | 0 | 0 | | 0 |

| | | | | |
|---|-----|-----|-----|----|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 2 | 3 | | -2 |
| Property, plant and equipment at end of period | 195 | 193 | 190 | 21 |

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

..(17)

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

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

| | | | | |
|--|----|----|-----|-----|
| Total increase (decrease) in property, plant and equipment | -3 | | 0 | 0 |
| Property, plant and equipment at end of period | 23 | 26 | 216 | 216 |

Disclosure of detailed information about property, plant and equipment [Table]**..(18)**

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

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|--|--------------------------------|-----------------------|--|------------|
| | Gross carrying amount [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | 31/03/2022 | Accumulated depreciation and impairment [Member] | |
| | 01/04/2023 to 31/03/2024 | | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 2 | 3 |
| Depreciation recognised as part of cost of other assets | | | 0 | 0 |
| Total Depreciation property plant and equipment | | | 2 | 3 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | | | 0 | 0 |
| Impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through transfers, property, plant and equipment | | | 0 | 0 |
| Increase (decrease) through other changes, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | 0 |
| Retirements, property, plant and equipment | | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | | | 0 | 0 |
| Decrease through classified as held for sale, property, plant and equipment | | | 0 | 0 |
| Decrease through loss of control of subsidiary, property, plant and equipment | | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | | | 2 | 3 |
| Property, plant and equipment at end of period | 216 | 195 | 193 | 190 |

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

..(1)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | Land [Member] | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Assets held under lease [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Factory building [Member] | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Value | Written Down Value | Written Down Value | Written Down Value |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(3)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | Furniture and fixtures [Member] | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Value | Written Down Value | Written Down Value | Written Down Value |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act | As per Schedule II of Companies Act |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

| | |
|--|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure of property, plant and equipment [TextBlock] | Textual information (34) [See below] |
| Disclosure of detailed information about property, plant and equipment [TextBlock] | |

Textual information (34)

Disclosure of property, plant and equipment [Text Block]

| Note | | | | | | | | |
|------|-------------------------------|----------------------|---|--------------------------|----------------------|----------------------|---------------------------|---|
| -4 | | | | | | | | |
| | | Gross Block | Accumulated depreciation / Amortisation | Net block | | | | |
| | | As at April 01, 2023 | Additions during the year | Deletion during the year | As at March 31, 2024 | As at April 01, 2023 | Additions during the year | |
| A | Property, plant and equipment | | | | | | | |
| | Leasehold Land | 21 | | - | 21 | - | - | - |
| | Factory Building | 276 | | - | 276 | 113 | 10 | - |
| | Plant & Machinery | 217 | - | - | 217 | 193 | 2 | - |
| | Furniture & Fixtures | - | | - | - | - | - | - |
| | Total A | 513 | - | - | 513 | 306 | 12 | - |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | Gross Block | Accumulated depreciation / Amortisation | Net block | | | | |
| | | As at April 01, 2022 | Additions during the year | Deletion during the year | As at March 31, 2023 | As at April 01, 2022 | Additions during the year | |
| A | Property, plant and equipment | | | | | | | |
| | Leasehold Land | 21 | - | - | 21 | - | - | - |
| | Factory Building | 276 | - | - | 276 | 102 | 11 | - |
| | Plant & Machinery | 217 | - | - | 217 | 190 | 3 | - |
| | Furniture & Fixtures | | | | | | | |

| | | | | | | | |
|--|----------------|------------|---|---|------------|------------|-----------|
| | | - | - | - | - | - | - |
| | Total A | 513 | - | - | 513 | 292 | 14 |

[612100] Notes - Impairment of assets

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of impairment of assets [TextBlock] | | |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock] | | |
| Whether there is any impairment loss or reversal of impairment loss during the year | No | No |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] | | |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit | No | No |

[400700] Notes - Investment property

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of investment property [TextBlock] | | |
| Depreciation method, investment property, cost model | - | - |
| Useful lives or depreciation rates, investment property, cost model | - | - |

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | |
|--|---|------------|
| | 31/03/2024 | 31/03/2023 |
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | |
| Disclosure of detailed information about other intangible assets [Abstract] | | |
| Disclosure of detailed information about other intangible assets [Line items] | | |
| Reconciliation of changes in other intangible assets [Abstract] | | |
| Other intangible assets at end of period | 0 | 0 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of other intangible assets [TextBlock] | | |
| Disclosure of detailed information about other intangible assets [TextBlock] | | |
| Disclosure of intangible assets with indefinite useful life [TextBlock] | | |
| Whether there are intangible assets with indefinite useful life | No | No |

[401000] Notes - Biological assets other than bearer plants

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] | | |
| Depreciation method, biological assets other than bearer plants, at cost | - | - |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost | - | - |

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

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

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Trade receivables [Member] | |
|---|--|------------|-------------------------------------|------------|
| | Financial assets, category [Member] | | Financial assets, category [Member] | |
| Categories of financial assets [Axis] | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 6,947 | 7,157 | 6,947 | 7,157 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial assets [Table]

..(2)

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | | |
|---|--|------------|--|------------|
| | Financial assets at fair value through profit or loss, category [Member] | | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | |
| Categories of financial assets [Axis] | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 6,947 | 7,157 | 6,947 | 7,157 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial assets [Table]

..(3)

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

| Classes of financial assets [Axis] | Financial assets at fair value, class [Member] | | Other financial assets at fair value class [Member] | |
|---|--|--------------------------------|---|--------------------------------|
| | Financial assets, category [Member] | | Financial assets, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 385 | 370 | 385 | 370 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at fair value class | Refer to child member | Refer to child member | Refer to child member | Refer to child member |

Disclosure of financial assets [Table]

..(4)

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

| Classes of financial assets [Axis] | Other financial assets at fair value class 1 [Member] | | | |
|---|---|--------------------------------|--|--------------------------------|
| | Financial assets, category [Member] | | Financial assets at fair value through profit or loss, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 58 | 58 | 58 | 58 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at fair value class | Refer to child member | Refer to child member | Refer to child member | Refer to child member |

Disclosure of financial assets [Table]

..(5)

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

| Classes of financial assets [Axis] | Other financial assets at fair value class 1 [Member] | | Other financial assets at fair value class 2 [Member] | |
|---|--|--------------------------------|---|--------------------------------|
| | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | | Financial assets, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 58 | 58 | 141 | 143 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at fair value class | Other Non Current Assets | Other Non Current Assets | Refer to child member | Refer to child member |

Disclosure of financial assets [Table]

..(6)

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

| Classes of financial assets [Axis] | Other financial assets at fair value class 2 [Member] | | | |
|---|--|--------------------------------|--|--------------------------------|
| | Financial assets at fair value through profit or loss, category [Member] | | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 141 | 143 | 141 | 143 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at fair value class | Refer to child member | Refer to child member | Cash and Cash equivalents | Cash and Cash equivalents |

Disclosure of financial assets [Table]

..(7)

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

| Classes of financial assets [Axis] | Other financial assets at fair value class 3 [Member] | | | |
|---|---|--------------------------------|--|--------------------------------|
| | Financial assets, category [Member] | | Financial assets at fair value through profit or loss, category [Member] | |
| Categories of financial assets [Axis] | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 186 | 169 | 186 | 169 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |
| Description of other financial assets at fair value class | Refer to child member | Refer to child member | Refer to child member | Refer to child member |

Disclosure of financial assets [Table]

..(8)

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

| Classes of financial assets [Axis] | Other financial assets at fair value class 3 [Member] | |
|---|--|--------------------------------|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 186 | 169 |
| Financial assets, at fair value | 0 | 0 |
| Description of other financial assets at fair value class | Other current assets | Other current assets |

Disclosure of financial liabilities [Table]

..(1)

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

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|---|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 552 | 613 | 552 | 613 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of financial instruments [TextBlock] | Textual information (35) [See below] |
| Disclosure of financial assets [TextBlock] | |
| Disclosure of financial assets [Abstract] | |
| Disclosure of financial liabilities [TextBlock] | |
| Disclosure of financial liabilities [Abstract] | |
| Disclosure of credit risk [TextBlock] | Textual information (36) [See below] |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock] | |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract] | |
| Disclosure of credit risk exposure [TextBlock] | |
| Disclosure of credit risk exposure [Abstract] | |
| Disclosure of provision matrix [TextBlock] | |
| Disclosure of provision matrix [Abstract] | |
| Disclosure of financial instruments by type of interest rate [TextBlock] | |
| Disclosure of financial instruments by type of interest rate [Abstract] | |

Textual information (35)

Disclosure of financial instruments [Text Block]

| | | | | | |
|-----|--|--|--|--|--|
| 25 | Financial Instruments - Accounting Classifications and Fair Value Measurements | | | | |
| | The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced of liquidation sale. | | | | |
| | | | | | |
| | The following methods and assumptions were used to estimate the fair values: | | | | |
| | | | | | |
| | Fair value of cash and cash equivalent, bank balances other than cash and cash equivalent, trade receivables, trade payables, other current financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. | | | | |
| | During the reporting period ending 31 March 2024 and 31 March 2023, there was no transfer between level 2 and level 3 fair value measurements. | | | | |
| | | | | | |
| 26 | Financial risk management objectives and policies | | | | |
| | The Group has exposure to the following risks arising from financial instruments: - Credit risk; - Liquidity risk | | | | |
| | The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors has established Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The committee reports to the board of directors on its activities. | | | | |
| | | | | | |
| | The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations. | | | | |
| | | | | | |
| ii) | Liquidity risk | | | | |
| | Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Ultimate responsibility for liquidity risk rest with the management, which has established an appropriate liquidity risk framework for the management of the Company's short term, medium-term and long term funding and liquidity management requirements.. Management monitors the Company's net liquidity position through rolling forecast on the basis of expected cash flows without incurring unacceptable losses or risking damage to the Company's reputation. | | | | |
| 27 | Capital management | | | | |
| | For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company and borrowings. The primary objective of the Company's capital management is to maximise the shareholder value. | | | | |
| | | | | | |
| | The Company manages its funds in a manner that it achieve maximum returns (net of taxes) with minimum risk to the capital and consider the liquidity concerns for its working capital requirements. | | | | |

Textual information (36)

Disclosure of credit risk [Text Block]

| | | | | | |
|----|--|--|--|--|--|
| i) | Credit risk | | | | |
| | Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. The carrying amount of following financial assets represents the maximum credit exposure. | | | | |
| | Trade & Other receivable | | | | |
| | Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, including the default risk of the industry and country in which customers operate and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. | | | | |
| | Credit risk on its receivables is recognised on the statement of financial position at the carrying amount of those receivable assets, net of any provisions for doubtful debts. Receivable balances are monitored on a monthly basis with the result that the Company's exposure to bad debts is not considered to be material. The Company reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. | | | | |
| | Impairment | | | | |
| | Management believes that the unimpaired amounts that are past due by more than 1 year are collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings wherever available. | | | | |
| | Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss. | | | | |
| | Cash & Cash Equivalents | | | | |
| | Credit risk on cash and cash equivalents and other deposits with banks is limited as the Company generally invests in deposits with banks with high credit ratings assigned by external credit rating agencies; accordingly the Company considers that the related credit risk is low. Impairment on these items is measured on the 12-month expected credit loss basis. | | | | |

[611600] Notes - Non-current asset held for sale and discontinued operations

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | -2 | -1,050 |
| Net cash flows from (used in) operating activities | -2 | -1,050 |
| Net cash flows from (used in) investing activities, continuing operations | 0 | 0 |
| Net cash flows from (used in) investing activities | 0 | 0 |
| Net cash flows from (used in) financing activities, continuing operations | 0 | 0 |
| Net cash flows from (used in) financing activities | 0 | 0 |

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Name of shareholder [Axis] | | Shareholder 1 [Member] | |
| | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Name of shareholder | | | Ramesh L Rathod | Ramesh L Rathod |
| Permanent account number of shareholder | | | AABPR0539C | AABPR0539C |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | | | [shares] 0 | [shares] 1,200 |
| Percentage of shareholding in company | | | 0.00% | 26.38% |

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

..(2)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Shareholder 2 [Member] | | Shareholder 3 [Member] | |
| | Shareholder 2 [Member] | | Shareholder 3 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Name of shareholder | Atul R Rathod | Atul R Rathod | Vipul P Shah | Vipul P Shah |
| Permanent account number of shareholder | BBZPR1618G | BBZPR1618G | AAEPS9834L | AAEPS9834L |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 1,200 | [shares] 0 | [shares] 800 | [shares] 400 |
| Percentage of shareholding in company | 26.38% | 0.00% | 17.58% | 8.79% |

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

..(3)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Shareholder 4 [Member] | | Shareholder 5 [Member] | |
| | Shareholder 4 [Member] | | Shareholder 5 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Name of shareholder | Pravinchandra B Shah | Pravinchandra B Shah | VIPUL ORGANICS LIMITED | VIPUL ORGANICS LIMITED |
| CIN of shareholder | | | L24110MH1972PLC015857 | L24110MH1972PLC015857 |
| Permanent account number of shareholder | AAEPS9842C | AAEPS9842C | | |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 0 | [shares] 400 | [shares] 2,550 | [shares] 2,550 |
| Percentage of shareholding in company | 0.00% | 8.79% | 56.04% | 56.04% |

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

..(4)

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

| Classes of equity share capital [Axis] | Equity shares 2 [Member] | | | |
|--|--|--|---|---|
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares |
| Name of shareholder | | | VIPUL ORGANICS LIMITED | VIPUL ORGANICS LIMITED |
| CIN of shareholder | | | L24110MH1972PLC015857 | L24110MH1972PLC015857 |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | | | [shares] 1,00,000 | [shares] 1,00,000 |
| Percentage of shareholding in company | | | (A) 0.00% | (B) 0.00% |

Footnotes

(A) 100%

(B) 100%

Disclosure of classes of equity share capital [Table]

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|--|--------------------------|--------------------------|-------------------|--------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity Shares |
| Number of shares authorised | [shares] 1,30,000 | [shares] 1,30,000 | | [shares] 5,000 |
| Value of shares authorised | 13,000 | 13,000 | | 500 |
| Number of shares issued | [shares] 1,04,550 | [shares] 1,04,550 | | [shares] 4,550 |
| Value of shares issued | 10,455 | 10,455 | | 455 |
| Number of shares subscribed and fully paid | [shares] 1,04,550 | [shares] 1,04,550 | | [shares] 4,550 |
| Value of shares subscribed and fully paid | 10,455 | 10,455 | | 455 |
| 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] 1,04,550 | [shares] 1,04,550 | | [shares] 4,550 |
| Total value of shares subscribed | 10,455 | 10,455 | | 455 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 1,04,550 | [shares] 1,04,550 | | [shares] 4,550 |
| Value of shares called | 10,455 | 10,455 | | 455 |
| Calls unpaid [Abstract] | | | | |
| Calls unpaid by directors and officers [Abstract] | | | | |
| Calls unpaid by directors | 0 | 0 | | 0 |
| Total calls unpaid by directors and officers | 0 | 0 | | 0 |
| Total calls unpaid | 0 | 0 | | 0 |
| Value of shares paid-up | 10,455 | 10,455 | | 455 |
| Par value per share | | | | [INR/shares] 100 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Decrease in number of shares during period [Abstract] | | | | |
| Other decrease in number of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total decrease in number of shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 1,04,550 | [shares] 1,04,550 | [shares] 1,04,550 | [shares] 4,550 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | 0 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 0 | 0 | | 0 |
| Decrease in equity share capital during period [Abstract] | | | | |
| Other decrease in amount of shares | 0 | 0 | | 0 |
| Total decrease in equity share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Equity share capital at end of period | 10,455 | 10,455 | 10,455 | 455 |

| | | | | |
|--|----------------|----------------|--|----------------|
| 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] 2,550 | [shares] 2,550 | | [shares] 2,550 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 2,550 | [shares] 2,550 | | [shares] 2,550 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | 0 | | 0 |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | 0 | | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |
| Type of share | | | | Equity Shares |

Disclosure of classes of equity share capital [Table]

..(2)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | Equity shares 2 [Member] | |
|--|--------------------------------|----------------|--|--|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | Equity Shares | | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares |
| Number of shares authorised | [shares] 5,000 | | [shares] 1,25,000 | [shares] 1,25,000 |
| Value of shares authorised | 500 | | 12,500 | 12,500 |
| Number of shares issued | [shares] 4,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Value of shares issued | 455 | | 10,000 | 10,000 |
| Number of shares subscribed and fully paid | [shares] 4,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Value of shares subscribed and fully paid | 455 | | 10,000 | 10,000 |
| Number of shares subscribed but not fully paid | [shares] 0 | | [shares] 0 | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | | 0 | 0 |
| Total number of shares subscribed | [shares] 4,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Total value of shares subscribed | 455 | | 10,000 | 10,000 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 4,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Value of shares called | 455 | | 10,000 | 10,000 |
| Calls unpaid [Abstract] | | | | |
| Calls unpaid by directors and officers [Abstract] | | | | |
| Calls unpaid by directors | 0 | | 0 | 0 |
| Total calls unpaid by directors and officers | 0 | | 0 | 0 |
| Total calls unpaid | 0 | | 0 | 0 |
| Value of shares paid-up | 455 | | 10,000 | 10,000 |
| Par value per share | [INR/shares] 100 | | [INR/shares] 100 | [INR/shares] 100 |
| Amount per share called in case shares not fully called | [INR/shares] 0 | | [INR/shares] 0 | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | | [shares] 0 | [shares] 0 |
| Decrease in number of shares during period [Abstract] | | | | |
| Other decrease in number of shares | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total decrease in number of shares during period | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | | [shares] 0 | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 4,550 | [shares] 4,550 | [shares] 1,00,000 | [shares] 1,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | | 0 | 0 |
| Total aggregate amount of increase in equity share capital during period | 0 | | 0 | 0 |
| Decrease in equity share capital during period [Abstract] | | | | |
| Other decrease in amount of shares | 0 | | 0 | 0 |
| Total decrease in equity share capital during period | 0 | | 0 | 0 |

| | | | | |
|--|----------------|-----|--|--|
| Total increase (decrease) in share capital | 0 | | 0 | 0 |
| Equity share capital at end of period | 455 | 455 | 10,000 | 10,000 |
| 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] 2,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 2,550 | | [shares] 1,00,000 | [shares] 1,00,000 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | | 0 | 0 |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | | 0 | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | | 0 | 0 |
| Type of share | Equity Shares | | Non-Cumulative Optionally Convertible Preference Shares | Non-Cumulative Optionally Convertible Preference Shares |

Disclosure of classes of equity share capital [Table]

..(3)

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

| Classes of equity share capital [Axis] | Equity shares 2 [Member] |
|--|--------------------------|
| | 31/03/2022 |
| Disclosure of classes of equity share capital [Abstract] | |
| Disclosure of classes of equity share capital [Line items] | |
| Reconciliation of number of shares outstanding [Abstract] | |
| Number of shares outstanding at end of period | [shares] 1,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | |
| Equity share capital at end of period | 10,000 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | Textual information (37) [See below] | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Whether money raised from public offering during year | No | No |

Textual information (37)

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

| Statement of Changes in Equity for the period ended 31st March 31, 2024 | | | | | | |
|--|----------------------------|-----------------------|-----------------------|-------------------|------------------|-----------------------|
| | | | | | | (Rs. In `000s) |
| | | | | | | (Except no of shares) |
| a. Equity shares of INR 100 each issued, subscribed and fully paid | | | | | | |
| | | As at 31st March,2024 | As at 31st March,2023 | | | |
| | | Number of shares | Amount in Rupees | Number of shares | Amount in Rupees | |
| Balance at the beginning of the reporting period | | 4,550 | 455 | 4,550 | 455 | |
| Changes in equity share capital during the year | | - | - | - | - | |
| Balance at the end of the reporting period | | 4,550 | 455 | 4,550 | 455 | |
| a. Non-Cumulative Optionally Convertible Preference Shares of INR 100 each issued, subscribed and fully paid | | | | | | |
| | | As at 31st March,2024 | As at 31st March,2023 | | | |
| | | Number of shares | Amount in Rupees | Number of shares | Amount in Rupees | |
| Balance at the beginning of the reporting period | | 1,00,000 | 10,000 | 1,00,000 | 10,000 | |
| Changes during the year | | - | - | - | - | |
| Balance at the end of the reporting period | | 1,00,000 | 10,000 | 1,00,000 | 10,000 | |
| b. Other Equity | | | | | | |
| | Reserves and Surplus | | | | | |
| | Securities premium reserve | Capital Reserve | General reserve | Retained Earnings | Total | |

| | | | | | |
|----------------------------|-------|---|---|---------|---------|
| Balance at 31 March 2022 | 1,000 | - | - | (3,823) | (2,823) |
| Profit for the year | - | - | - | (223) | (223) |
| Other comprehensive income | - | - | - | - | - |
| Income Tax | - | - | - | - | - |
| Balance at 31 March 2023 | 1,000 | - | - | (4,046) | (3,046) |
| Profit for the year | - | - | - | (41) | (41) |
| Other comprehensive income | - | - | - | - | - |
| Income Tax | - | - | - | - | - |
| Balance at 31 March 2024 | 1,000 | - | - | (4,087) | (3,087) |

| | | | | | |
|----|---|-----------------|-----------------|--------------|-----------------------|
| 10 | Equity Share capital: | | | | (Rs. In `000s) |
| | | | | | (Except no of shares) |
| a) | Equity Share capital | | | | |
| | | 31st March,2024 | 31st March,2023 | | |
| | | No of shares | Amount | No of shares | Amount |
| | Authorised Share Capital: | | | | |
| | Equity shares of Rs.100 each | 5,000 | 500 | 5,000 | 500 |
| | Non-Cumulative Optionally Convertible Preference Shares of Rs.100 each | 1,25,000 | 12,500 | 1,25,000 | 12,500 |
| | Issued, Subscribed and Fully Paid-up Shares: | | | | |
| | Equity shares of Rs.10 each fully paid up | 4,550 | 455 | 4,550 | 455 |
| | Non-Cumulative Optionally Convertible Preference Shares of Rs.100 each paid up | 1,00,000 | 10,000 | 1,00,000 | 10,000 |
| | | | 10,455 | | 10,455 |
| | | | | | |
| b) | Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period. | | | | |
| | | 31st March,2024 | 31st March,2023 | | |

| | Equity Shares | No of shares | Amount | No of shares | Amount |
|----|---|-----------------|-----------------|--------------|--------|
| | | | | | |
| | | | | | |
| | Outstanding at beginning of the year | 455 | 455 | 455 | 455 |
| | Issued During the Year ** | - | - | - | - |
| | Balance as at End of Year | 455 | 455 | 455 | 455 |
| | | | | | |
| | | | | | |
| | | | | | |
| | Non-Cumulative Optionally Convertible Preference Shares | | | | |
| | | | | | |
| | | 31st March,2024 | 31st March,2023 | | |
| | | No of shares | Amount | No of shares | Amount |
| | | | | | |
| | Outstanding at beginning of the year | 1,00,000 | 10,000 | 1,00,000 | 10,000 |
| | Issued During the Year | - | - | - | - |
| | | | | | |
| | Balance as at End of Year | 1,00,000 | 10,000 | 1,00,000 | 10,000 |
| | | | | | |
| c) | i) Terms / rights attached to equity shares | | | | |
| | | | | | |
| | Fully paid equity shares, which have a par value of Rs. 100/-, carry one vote per share and carry a right to dividends. | | | | |
| | | | | | |
| | Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies. | | | | |
| | | | | | |
| | During the year ended March 31, 2024, the amount of per share dividend recognised as Rs Nil (March 31, 2023 Rs. nil) | | | | |
| | | | | | |
| | In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a | | | | |

residual interest in proportion to the
number of shares held by them at that

| | | | | | | |
|----|--|-----------------|-----------------|--------------|--------|--|
| | time in the assets of the Company after deducting all of liabilities of the Company. | | | | | |
| | | | | | | |
| | ii) Terms / rights attached to Non-Cumulative Optionally Convertible Preference Shares | | | | | |
| | | | | | | |
| | Fully paid equity shares, which have a par value of Rs. 10/-, carry one vote per share and carry a right to dividends. | | | | | |
| | | | | | | |
| | Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies. | | | | | |
| | | | | | | |
| | During the year ended March 31, 2024, the amount of per share dividend recognised as Rs Nil (March 31, 2023 Rs. Nil) | | | | | |
| | | | | | | |
| | In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a residual interest in proportion to the number of shares held by them at that time in the assets of the Company after deducting all of liabilities of the Company. | | | | | |
| | | | | | | |
| d) | List of shareholders who holds more than 5% of equity shares in the company: | | | | | |
| | | | | | | |
| | Equity Shares | | | | | |
| | | 31st March,2024 | 31st March,2023 | | | |
| | Name of the shareholders | No of shares | % of Holding | No of shares | % | |
| | | | | | | |
| | Ramesh L Rathod | - | 0.00% | 1,200 | 26.37% | |
| | Atul R Rathod | 600 | 13.19% | - | 0.00% | |
| | Jeetendra Ramesh Rathod | 600 | 13.19% | - | 0.00% | |
| | Vipul P Shah | 800 | 17.58% | 400 | 8.79% | |
| | Pravinchandra B Shah | - | 0.00% | 400 | 8.79% | |

| | | | | | | |
|----|--|-----------------|-----------------|--------------|---------|--|
| | Vipul Organics Ltd | 2,550 | 56.04% | 2,550 | 56.04% | |
| | | 4,550 | 100.00% | 4,550 | 100.00% | |
| | | | | | | |
| | Non-Cumulative Optionally Convertible Preference Shares | | | | | |
| | | | | | | |
| | Name of the shareholders | 31st March,2024 | 31st March,2023 | | | |
| | | No of shares | % of Holding | No of shares | % | |
| | | | | | | |
| | Vipul Organics Ltd | 1,00,000 | 100.00% | 1,00,000 | 100.00% | |
| | | | | | | |
| | | 1,00,000 | 100.00% | 1,00,000 | 100.00% | |
| | | | | | | |
| e) | Aggregate number of shares issued during last five years pursuant to Stock Option Plans of the Company | | Nil | | | |
| | | | | | | |
| f) | Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date | Nil | | | | |
| | | | | | | |

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | | Depreciation amortisation impairment [Member] |
|---|--------------------------------|--------------------------------|------------|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 393 | 288 | | 0 |
| Deferred tax liabilities | 0 | 0 | | 16 |
| Net deferred tax liability (assets) | -393 | -288 | -1,128 | 16 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | 393 | 288 | | 0 |
| Net deferred tax liabilities | 0 | 0 | | 16 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | -105 | 840 | | 0 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | -105 | 840 | | 0 |
| Total increase (decrease) in deferred tax liability (assets) | -105 | 840 | | 0 |
| Deferred tax liability (assets) at end of period | -393 | -288 | -1,128 | 16 |
| Description of other temporary differences | Refer to child member | Refer to child member | | |

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Depreciation amortisation impairment [Member] | | Other temporary differences [Member] | |
|---|--|------------|--------------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 0 | | 409 | 304 |
| Deferred tax liabilities | 16 | | 0 | 0 |
| Net deferred tax liability (assets) | 16 | 190 | -409 | -304 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | 0 | | 409 | 304 |
| Net deferred tax liabilities | 16 | | 0 | 0 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | -174 | | -105 | 1,014 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | -174 | | -105 | 1,014 |
| Total increase (decrease) in deferred tax liability (assets) | -174 | | -105 | 1,014 |
| Deferred tax liability (assets) at end of period | 16 | 190 | -409 | -304 |
| Description of other temporary differences | | | Refer to child member | Refer to child member |

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Other temporary differences [Member] | Other temporary differences 1 [Member] | | |
|---|---|--|--------------------------------|------------|
| | | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | | 409 | 304 | |
| Deferred tax liabilities | | 0 | 0 | |
| Net deferred tax liability (assets) | -1,318 | -409 | -304 | -1,318 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | | 409 | 304 | |
| Net deferred tax liabilities | | 0 | 0 | |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | | -105 | 1,014 | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | | -105 | 1,014 | |
| Total increase (decrease) in deferred tax liability (assets) | | -105 | 1,014 | |
| Deferred tax liability (assets) at end of period | -1,318 | -409 | -304 | -1,318 |
| Description of other temporary differences | | Business loss | Business loss | |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of income tax [TextBlock] | | |
| Major components of tax expense (income) [Abstract] | | |
| Other components of deferred tax expense (income) | -105 | 840 |
| Total tax expense (income) | -105 | 840 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Net deferred tax assets and liabilities [Abstract] | | |
| Deferred tax expense (income) [Abstract] | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Accounting profit | -146 | 616 |
| Tax expense (income) at applicable tax rate | -105 | 840 |
| Total tax expense (income) | -105 | 840 |
| Reconciliation of average effective tax rate and applicable tax rate [Abstract] | | |
| Accounting profit | -146 | 616 |

[611000] Notes - Exploration for and evaluation of mineral resources

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | | |
| Whether company has received any government grant or government assistance | No | No |
| Capital subsidies or grants received from government authorities | 0 | 0 |
| Revenue subsidies or grants received from government authorities | 0 | 0 |

[401100] Notes - Subclassification and notes on liabilities and assets**Details of advances [Table]**

..(1)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Advances [Member] | | Advances given suppliers [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 186 | 169 | 0 | 1 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|--------------------------|
| | Other Advances [Member] | | Other advances, others [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 186 | 168 | 186 | 168 |
| Nature of other advance | | | GST and Others | GST and Others |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Disclosure of breakup of provisions [Table]

..(1)

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

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------|------------|
| | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Provisions notes [Abstract] | | |
| Disclosure of breakup of provisions [Abstract] | | |
| Disclosure of breakup of provisions [Line items] | | |
| Provisions [Abstract] | | |
| Provisions for employee benefits [Abstract] | | |
| Provision gratuity | 0 | 0 |
| Total provisions for employee benefits | 0 | 0 |
| Provision for corporate tax [Abstract] | | |
| Provision for other tax | 0 | 97 |
| Total provision for corporate tax | 0 | 97 |
| CSR expenditure provision | 0 | 0 |
| Total provisions | 0 | 97 |

Other non-current assets, others [Table]

..(1)

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

| Other non-current assets, others [Axis] | Column 1 | |
|--|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current assets notes [Abstract] | | |
| Other non-current assets [Abstract] | | |
| Other non-current assets, others | 58 | 58 |
| Other non-current assets, others [Abstract] | | |
| Other non-current assets, others [Line items] | | |
| Description of other non-current assets, others | Deposits with Government Authorities and Others | Deposits with Government Authorities and Others |
| Other non-current assets, others | 58 | 58 |

Other current liabilities, others [Table]

..(1)

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

| Other current liabilities, others [Axis] | Column 1 | | Column 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 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 7 | 6.4 | 3 | 3 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Creditors for Fixed Assets /Provision for Expenses | Creditors for Fixed Assets /Provision for Expenses | Duties & taxes | Duties & taxes |
| Other current liabilities, others | 7 | 6.4 | 3 | 3 |

Subclassification of trade receivables [Table]

..(1)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Classification of assets based on security [Axis] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 6,947 | 7,157 | 6,947 | 7,157 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 6,947 | 7,157 | 6,947 | 7,157 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Trade receivables due by others | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Classification of inventories [Table]

..(1)

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

| Classification of inventories [Axis] | Company inventories [Member] | |
|--|------------------------------|------------|
| | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Inventories notes [Abstract] | | |
| Classification of inventories [Abstract] | | |
| Classification of inventories [Line items] | | |
| Inventories | 0 | 0 |

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

| | 31/03/2024 | 31/03/2023 |
|---|------------|------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Advances, non-current | 0 | 0 |
| Total other non-current assets | 58 | 58 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 0 | 0 |
| Other balances with banks | 129 | 130 |
| Total balance with banks | 129 | 130 |
| Cash on hand | 12 | 13 |
| Total cash and cash equivalents | 141 | 143 |
| Total cash and bank balances | 141 | 143 |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0 | 0 |
| Bank deposits with more than 12 months maturity | 0 | 0 |
| Advances, current | 186 | 169.4 |
| Total other current assets | 186 | 169.4 |
| Interest accrued on borrowings | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | 0 | 0 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Public deposit payable, current | 0 | 0 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other current liabilities | 10 | 9.4 |

[401200] Notes - Additional disclosures on balance sheet

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (38) [See below] | |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Total contingent liabilities | 0 | 0 |
| Total contingent liabilities and commitments | 0 | 0 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Details regarding cost records [Abstract] | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Net worth of company | -2,632 | -2,591 |
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 0 | 0 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

Textual information (38)

Disclosure of additional balance sheet notes explanatory [Text Block]

| | |
|----|---|
| 28 | In the opinion of the Board of Directors to the best of Knowledge and belief all the current assets, loans and advances have been stated at realisable value at least of an amount equal to the amount at which they are stated in Balance Sheet which are subject to reconciliation and confirmation, necessary adjustment if required will be after reconciliation. |
| 29 | Additional regulatory information required by Schedule III to the Companies Act, 2013 |
| | (i) The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder. |
| | (ii) There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account. |
| | (iii) The Company has not come across any transaction occurred with struck-off companies under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956. |
| | (iv) The Company has not been declared wilful defaulter by any bank or financial institution or other lender or government or any government authority. |
| | (v) The Company does not have any charges or satisfaction of charges which is yet to be registered with the Registrar of the Companies beyond the statutory period. |
| | (vi) Utilization of borrowed funds and share premium : |
| | (I) The Company has not advanced or loaned 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. |
| | (II) 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 to or on behalf of the ultimate beneficiaries. |
| | (vii) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year. |
| | (viii) The company has not granted any loans or advances in the nature of loans either repayable on demand. |
| 30 | The Company has no feature of audit trail for accounting software for the entire financial year from April 1st ,2023 to March 31st ,2024. |
| 31 | Previous year figures are regrouped / re classified wherever necessary to correspond with current year classification /disclosure. |

[611800] Notes - Revenue

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

| | |
|-----------------------------------|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure of revenue [TextBlock] | Textual information (39) [See below] |

Textual information (39)

Disclosure of revenue [Text Block]

| | | | | |
|------|---|--|--|--|
| 3.7. | Revenue recognition | | | |
| | Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer. Export Sales are accounted on the date of Bill of Lading. Export benefits thereon are accounted on the basis of eligibility in the year of Export. | | | |
| | Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income from investments is recognised when the right to receive payment has been established. | | | |

[612400] Notes - Service concession arrangements

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] | | |
| Whether there are any service concession arrangements | No | No |

[612000] Notes - Construction contracts

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|--------------------------------|
| Disclosure of employee benefits [TextBlock] | Textual information (40) [See below] | |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | No | No |

Textual information (40)

Disclosure of employee benefits [Text Block]

| | | |
|-------|---|--|
| 3.12. | Employee benefits | |
| | <p>Short-term obligations Liabilities for salaries, including other monetary and non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.</p> | |
| | <p>Post-employment obligations</p> | |
| | <p>Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligations is performed annually. When the calculation results in a potential asset for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately in Statement of Profit and Loss. The company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.</p> | |

[612800] Notes - Borrowing costs

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

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

| Key managerial personnels and directors [Axis] | Column 1 | Column 2 | Column 3 |
|---|--------------------------------|--|--------------------------------|
| | 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 | VIPUL PRAVINCHANDRA SHAH | MIHIR VIPUL SHAH | ATUL RAMESH RATHOD |
| Director identification number of key managerial personnel or director | 00181636 | 05126125 | 09160426 |
| Date of birth of key managerial personnel or director | 02/02/1966 | 05/07/1992 | 18/10/1979 |
| Designation of key managerial personnel or director | Director | Director | Director |
| Qualification of key managerial personnel or director | Chemical Engineer | Graduate in B. Pharma and Masters of Business Administration | - |
| Shares held by key managerial personnel or director | [shares] 800 | [shares] 0 | [shares] 1,200 |
| Key managerial personnel or director remuneration [Abstract] | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | |
| Salary key managerial personnel or director | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 0 | 0 | 0 |

[612200] Notes - Leases

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

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

[612300] Notes - Transactions involving legal form of lease

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

| | | |
|--|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of arrangements involving legal form of lease [TextBlock] | | |
| Whether there are any arrangements involving legal form of lease | No | No |

[612900] Notes - Insurance contracts

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

| | | |
|---|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

[613100] Notes - Effects of changes in foreign exchange rates

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

[500100] Notes - Subclassification and notes on income and expenses

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 0 | 3,420 |
| Revenue from sale of services | 0 | 0 |
| Total revenue from operations other than finance company | 0 | 3,420 |
| Total revenue from operations | 0 | 3,420 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Total interest income | 0 | 0 |
| Dividend income [Abstract] | | |
| Total dividend income | 0 | 0 |
| Total other income | 0 | 0 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Total interest expense | 0 | 0 |
| Total finance costs | 0 | 0 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 0 | 0 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Total remuneration to directors | 0 | 0 |
| Total managerial remuneration | 0 | 0 |
| Total employee benefit expense | 0 | 0 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 12 | 14 |
| Total depreciation, depletion and amortisation expense | 12 | 14 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 14.11 | 9.47 |
| Power and fuel | 73.1 | 87.38 |
| Rent | 0 | 0 |
| 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 |
| Electricity expenses | 10.63 | 18.94 |
| Directors sitting fees | 0 | 0 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 30 | 30 |
| Payment for taxation matters | 0 | 3.5 |
| Total payments to auditor | 30 | 33.5 |
| CSR expenditure | 0 | 0 |
| Miscellaneous expenses | 6.16 | 30.71 |
| Total other expenses | 134 | 180 |

[613200] Notes - Cash flow statement

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

| | 31/03/2024 | 31/03/2023 | 31/03/2022 |
|---|-------------------|-------------------|-------------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 141 | 143 | 1,193 |
| Cash and cash equivalents | 141 | 143 | |

[500200] Notes - Additional information statement of profit and loss

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | Textual information (41) [See below] | |
| Other Comprehensive income, attributable to owners of parent | 0 | 0 |
| Other Comprehensive income, attributable to non-controlling interests | 0 | 0 |
| Changes in inventories of stock-in-trade | 0 | 2,610 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 2,610 |
| Domestic sale traded goods | 0 | 3,420 |
| Total domestic turnover goods, gross | 0 | 3,420 |
| Total revenue from sale of products | 0 | 3,420 |
| Total revenue from sale of services | 0 | 0 |
| Gross value of transaction with related parties | 0 | 0 |
| Bad debts of related parties | 0 | 0 |

Textual information (41)

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

| | | | | | |
|----|--|--------------------|----------------------|-------------|----------------------|
| 23 | Analytical Ratio | | | | |
| | Ratio | March 31, 2024 | March 31, 2023 | % Variation | Reason for variation |
| | Current Ratio | 13.18 | 12.18 | 8% | Refer note 1 |
| | Debt-Equity Ratio | - | - | NA | Refer note 2 |
| | Debt Service Coverage Ratio | - | - | NA | Refer note 2 |
| | Return on Equity Ratio | -0.55% | -2.97% | -81% | Refer note 3 |
| | Inventory turnover ratio | NA | 2.00 | NA | Refer note 4 |
| | Trade Receivables turnover ratio | - | 0.57 | NA | Refer note 4 |
| | Trade payables turnover ratio | - | 0 | NA | Refer note 4 |
| | Net capital turnover ratio | NA | 0.5 | NA | Refer note 4 |
| | Net profit ratio | NA | -6.52% | NA | Refer note 4 |
| | Return on Capital employed | -2.09% | 8.66% | -124% | Refer note 3 |
| | Return on investment | -1.83% | 7.02% | -126% | Refer note 3 |
| | Reason for variation | | | | |
| | 1. Not applicable as the variation is $\leq 25\%$ | | | | |
| | 2. Ratio not applicable in absense of either numerator or denominator | | | | |
| | 3. Due to more loss for year ended 31st March 2024 there is change in return on equity /capital employed /investment . | | | | |
| | 4. Ratio not applicable in absense of either numerator or denominator for any year there is no comparison of ratio. | | | | |
| | Numerators and Denominators considered for the aforesaid ratios: | | | | |
| | Ratio | Numerator | Denominator | | |
| | Current Ratio | Current Assets | Current Liabilities | | |
| | Debt-Equity Ratio | Total Debt | Shareholder's Equity | | |
| | | Earnings available | | | |

| | | | | | |
|--|--|-----------------------------------|------------------------------|--|--|
| | Debt Service Coverage Ratio | for debt service * | Debt Service ** | | |
| | Return on Equity Ratio | Net Profits after taxes | Average Shareholder's Equity | | |
| | Inventory turnover ratio | Cost of goods sold | Average Inventory | | |
| | Trade Receivables turnover ratio | Net Sales | Avg. Accounts Receivable | | |
| | Trade payables turnover ratio | Net Purchases | Average Trade Payables | | |
| | Net capital turnover ratio | Net Sales | Working Capital | | |
| | Net profit ratio | Net Profit | Net Sales | | |
| | Return on Capital employed | Earning before interest and taxes | Capital Employed ***\$ | | |
| | Return on investment | Earning before interest and taxes | Avg. Total Assets | | |
| | | | | | |
| | * Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc | | | | |
| | ** Debt service = Interest & Lease Payments + Principal Repayments | | | | |
| | *** Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability | | | | |
| | \$ Borrowings does not includes Lease liabilities | | | | |

[611200] Notes - Fair value measurement

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|--------------------------------|
| Disclosure of entity's operating segments [TextBlock] | Textual information (42) [See below] | |
| Disclosure of reportable segments [TextBlock] | | |
| Whether there are any reportable segments | No | No |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | No | No |

Textual information (42)

Disclosure of entity's operating segments [Text Block]

Based on the guiding principles given in Ind AS 108 - "Operating segments", the Company is primarily engaged in the business of manufacturing & trading of Herbal ,Phytochemical ,Dyes stuff, Organic Pigments & Organic Intermediates.. As the Company's business activity falls within a single primary business segment, the disclosure requirements of Ind AS-108 in this regard are not applicable.

[610700] Notes - Business combinations

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

[611500] Notes - Interests in other entities

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | No | No |
| Whether company has subsidiary companies which are yet to commence operations | No | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

| Categories of related parties [Axis] Related party [Axis] | Parent [Member] | |
|---|--------------------------------|--------------------------------|
| | Column 1 | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of transactions between related parties [Abstract] | | |
| Disclosure of transactions between related parties [Line items] | | |
| Name of related party | VIPUL ORGANICS LIMITED | VIPUL ORGANICS LIMITED |
| Country of incorporation or residence of related party | INDIA | INDIA |
| CIN of related party | L24110MH1972PLC015857 | L24110MH1972PLC015857 |
| Description of nature of transactions with related party | Nil | Sale of goods |
| Description of nature of related party relationship | Holding company | Holding company |
| Related party transactions [Abstract] | | |
| Purchases of goods related party transactions | 0 | |
| Revenue from sale of goods related party transactions | | 4,035.2 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|--------------------------------|
| Disclosure of related party [TextBlock] | Textual information (43) [See below] | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | Yes | Yes |
| Section under which company is subsidiary | Section 2(87)(ii) | Section 2(87)(ii) |

Textual information (43)

Disclosure of related party [Text Block]

| | | | | | |
|----|---|-----------|-------------------------|--------------------------|--------------------------------------|
| 24 | Related Party Disclosures | | | | |
| | Related parties with whom transactions have taken place during the year: | | | | |
| | | | | | |
| I | List of Related Parties | | | | |
| a) | Entities Having Control | | | | |
| | Vipul Organics Limited | | | | |
| | | | | | |
| b) | Key Management Personal (KMP) | | | | |
| | Mr Vipul P. Shah | | | | |
| | Mr Mihir V Shah | | | | |
| | Mr Atul Rathod | | | | |
| | | | | | |
| C) | Other Related Parties (Entities in which (KMP) or their relatives have significant influence) | | | | |
| | Jayshree Chemicals | | | | |
| | Amar Trading Corporation | | | | |
| | VIP Chem LLP | | | | |
| | Standardcon Pvt.Ltd. | | | | |
| | | | | | |
| II | Transaction with Related Parties & Outstanding Balance as on 31st March, 2024 | | | | |
| | | | | | (Rs. In `000s) |
| | Nature of transaction | Year | Entities Having Control | Key Management Personnel | Entities where Significant Influence |
| | Purchase /Services | 2023-2024 | - | - | - |
| | | 2022-2023 | - | - | - |
| | | | | | |
| | Sale/Services/Interest | 2023-2024 | - | - | - |
| | | 2022-2023 | 4,035 | - | - |
| | | | | | |
| | | 2023-2024 | 2,164 | - | 4,783 |
| | Balance Receivable/(Payable) | 2022-2023 | 2,374 | - | 4,783 |

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | No | No |

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands 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 |

[610500] Notes - Events after reporting period

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of events after reporting period [TextBlock] | | |
| Disclosure of non-adjusting events after reporting period [TextBlock] | | |
| Whether there are non adjusting events after reporting period | No | No |

[612500] Notes - Share-based payment arrangements

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |
| Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock] | | |
| Number of other equity instruments outstanding in share based payment arrangement [Abstract] | | |
| Number of other equity instruments granted in share-based payment arrangement | [pure] 0 | [pure] 0 |
| Total changes of number of other equity instruments outstanding in share-based payment arrangement | [pure] 0 | [pure] 0 |
| Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock] | | |
| Number of other equity instruments granted in share-based payment arrangement | [pure] 0 | [pure] 0 |

[613000] Notes - Earnings per share

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | Textual information (44) [See below] | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total basic earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Total diluted earnings (loss) per share | [INR/shares] -8.97 | [INR/shares] -49.04 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 0 | [shares] 0 |

Textual information (44)**Disclosure of earnings per share [Text Block]**

| | | | | |
|----|---|------|----------|----------|
| 20 | Earnings per share: | | | |
| | | | | |
| | The Numerators and denominators used to calculate Earnings per Share: | | | |
| | | | | |
| | Nominal Value of Equity Share (Rs.) | Rs. | 100/- | 100/- |
| | Net Profit available for equity shareholders(Rs.In lacs) = (A) | Rs. | (41) | (223) |
| | Weighted Average number of shares outstanding during the year - (B) | Nos. | 4,550.00 | 4,550.00 |
| | Basic and Diluted Earnings Per Share (Rs.) - (A) / (B) | Rs. | (8.97) | (49.00) |

[610900] Notes - First time adoption

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | No |