

NEELAM LINENS AND GARMENTS (INDIA) LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	NEELAM LINENS AND GARMENTS (INDIA) LIMITED	
Corporate identity number	U17299MH2010PLC208010	
Permanent account number of entity	AADCN4114G	
Address of registered office of company	446-447, 4th Floor, Shah & Nahar Industrial Estate Sitaram, Jadav marg, Lower Parel, Delisle Road NA, Mumbai, MAHARASHTRA, INDIA - 400013	
Type of industry	Commercial and Industrial	
Registration date	22/09/2010	
Category/sub-category of company	Category of Company Company limited by shares Subcategory of the Company Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		[pure] 8
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/08/2024	
Period covered by financial statements	2023 2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	http://neelamgarments.com/index.php/investor/	
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)	446-447, 4th Floor, Shah & Nahar Industrial Estate Sitaram, Jadav marg, Lower Parel, Delisle, Road, Mumbai City, Mumbai, Maharashtra, India, 400013	
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)	400013	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	E m a i l : - compliance@neelamgarments.com Phone Number:- +91 7021 34 7021	
Whether books of account and other books and papers are maintained on cloud	No	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	WHOLESALE T R A D E S E R V I C E S
Turnover of product or service category	10,233.91
Highest turnover contributing product or service (ITC 8 digit) code	99612390
Description of product or service	Textiles, clothing N.E.C and Sale of Licences
Turnover of highest contributing product or service	10,233.91
Quantity of highest contributing product or service in UoM	[pure] 0.98

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

..(1)

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

Directors signing board report [Axis]	1
	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	Bhavin
Middle name of director	Kantilal
Last name of director	Jethwa
Designation of director	Managing Director
Director identification number of director	03111560
Date of signing board report	25/08/2024

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	01	02	03	04
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Bhavin Kantilal Jethwa	KANTILAL JIVRAM JETHVA	Janki Bhavin Jethwa	Manish Dwarkaprasad Kamalia
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Bhavin Kantilal Jethwa	KANTILAL JIVRAM JETHVA	Janki Bhavin Jethwa	Manish Dwarkaprasad Kamalia
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Director and Key Managerial Remuneration Loan from Directors and Relatives	Director and Key Managerial Remuneration Loan from Directors and Relatives	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration
Duration of material contracts/arrangements/transactions with related party	2023 2024	2023 2024	2023 2024	2023 2024
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	05	06
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Siddhi Ronit Shah	Chetan Dinesh Solanki
Nature of related party relationship	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party	Siddhi Ronit Shah	Chetan Dinesh Solanki
Nature of related party relationship	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration
Duration of material contracts/arrangements/transactions with related party	2023 2024	2023 2024
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	There are no transfers to any specific reserves during the year.
Disclosures relating to amount recommended to be paid as dividend	Your directors do not recommend dividend for the year ended March 31, 2024.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	(C) Foreign exchange earnings and Outgo- Particulars 31st March 2024 Foreign exchange earned Rs. 4,040.67 Foreign exchange expended 0
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in note 4 of the financial statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	NA
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/08/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company for the year under review.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]

Disclosure of change in nature of business [TextBlock]	During the financial year there is no change in the nature of business of the Company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any subsidiary, joint ventures and associate companies.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (13) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	NA
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (14) [See below]
Disclosure regarding issue of sweat equity shares [TextBlock]	NA
Disclosure of voting rights not exercised directly by employees [TextBlock]	NA
Whether votes were cast in favour of resolution	No
Disclosure of equity shares with differential rights [TextBlock]	NA
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (15) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (16) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual information (17) [See below]
Disclosure of receipt of commission by director from holding company or subsidiary company	NA
Disclosure of facts of resignation of director in report of directors laid in immediately following general meeting [TextBlock]	NA
Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock]	NA
Disclosures relating to employee stock option scheme explanatory [TextBlock]	NA
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	NA
Number of meetings of board	[pure] 13

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

Dear Members,

The Board of Directors ("Board") of Neelam Linens and Garments (India) Limited ("The Company") with immense pleasure present their Report on the business and operations of your company together with the audited financial statements for the financial year ended 31st March, 2024.

1. FINANCIAL HIGHLIGHTS.

The Company's performance during the financial year ended 31st March, 2024 is summarized in the following table.

Amount in Lakhs (INR).

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Total Income	104,74.42	105,41.13
Total expenses	10,158.31	10,211.39
Profit/ (Loss) before Tax	316.12	329.74
Tax Expenses	70.07	91.86
Profit / (Loss) for the year	246.05	237.88

2. TRANSFER TO RESERVES.

There are no transfers to any specific reserves during the year.

3. THE STATE OF THE COMPANY'S AFFAIRS.

During the year under review, your Company achieved total revenue from operations of Rs. 1,04,74,42,423/- (previous year Rs. 1,05,41,12,563) resulting in decrease of 0.64% over the previous year. The profit after tax is at Rs. 2,46,04,833/- (previous year Rs. 2,37,87,599)/- resulting in increase in 3.43%)

4. DIVIDEND.

Your directors do not recommend dividend for the year ended March 31, 2024.

5. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY.

During the financial year there is no change in the nature of business of the Company.

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND.

There was no transfer during the year to the Investor Education and Protection Fund in terms of Section 125 of the Companies Act, 2013.

7. CONSERVATION OF ENERGY-TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE ETC.

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished as Annexure A to Director's Report.

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

The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in note 4 of the financial statements.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES.

All Related Party Transactions entered into by the Company during the financial year were in the ordinary course of business of the Company and on arm's length basis. There were no materially significant related party transactions entered into during the year by the Company with its Promoter(s) Group, Directors, Key Managerial Personnel or other related parties which could have a potential conflict with the interest of the Company.

All Related Party Transactions were reviewed and approved by the Board. Prior approval is obtained for the transactions which are foreseen or are recurring in nature.

A statement of all related party transactions was presented before the Board specifying the relevant details of the transactions.

Since all Related Party Transactions entered into by the Company were in the ordinary course of business and were on an arm's length basis, Form AOC-2 as prescribed pursuant to Section 134 read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

10. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE.

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. All employees (permanent, contractual, temporary, trainees) are covered under the said policy.

The Company is in the process of complying with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which redresses complaints received on sexual harassment. During the financial year under review, the Company has not received any complaints of sexual harassment from any of the women employees of the Company.

11. ANNUAL RETURN.

A weblink of Annual Return for the financial year ended March 31, 2024 in Form MGT – 7 as required under Section 92(3) read with Section 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules 2014 is available on the Company's website at www.neelamgarments.com

12. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW.

During the financial year, the Board met Thirteen times on 12/04/2023, 02/06/2023, 15/06/2023, 30/06/2023, 03/08/2023, 01/09/2023,

05/09/2023, 27/11/2023, 28/12/2023, 02/03/2024, 15/03/2024, 20/03/2024 and 22/03/2024.

The details of the board meeting and the attendance of the directors are provided below:

Sr. No	Name	No. of Board meeting held	Meetings attended
1	Bhavin Kantilal Jethwa	13	12
2	Kantilal Jivram Jethva	13	13
3	Janki Bhavin Jethwa*****	11	11
4	Manish Dwarkaprasad Kamalia	13	13
5	Narendra Ravjibhai Patel*	8	8
6	Falguni R Shah**	5	5
7	Jignesh Purushotham Makwana***	0	0
8	Dinkal Manish Doshi****	3	3

*ceased to be Director wef December 28, 2023

**appointed as Additional Independent Director wef November 27, 2023 and Change in Designation as Independent Director wef December 22, 2023

*** appointed as Additional Independent Director wef December 28, 2023 and resigned wef March 01, 2024

**** appointed as Additional Independent Director wef 02 March, 2024

*****ceased to be Director wef 19 March, 2023

The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

13. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm:

- That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure.
- That the selected accounting policies were applied consistently and the Directors 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 as on 31st March, 2024, and that of the profit of the Company for the year ended on that date.
- That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

- That the annual accounts have been prepared on a going concern basis.
- The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

15. DIRECTORS

During the financial year 2023-2024 following Directors or Key Managerial Personnel were appointed/resigned:

Ø Mrs. Siddhi Ronit Shah resigned from the post of Company Secretary with effect from 01/09/2023;

Ø Mrs. Supriya Gupta was appointed as a Company Secretary [KMP] of the Company with effect from 28/12/2023;

Ø Mr. Narendra Ravjibhai Patel ceased to be Director of the Company with effect from 28/12/2023.

Ø Ms. Falguni Shah was appointed as a Non-Executive Additional Independent Director with effect from November 27, 2023 and Change in Designation as Non-Executive Independent Director with effect from December 22, 2023.

Ø Mr. Jignesh Purushottam Makhwana was appointed as a Non-Executive Additional Independent Director with effect from 28/12/2023 and has resigned from the Board with effect from 01/03/2023;

Ø Ms. Dinkal Doshi was appointed a Non-Executive Additional Independent Director with effect from 02/03/2024;

Ø Ms. Janki Jethwa ceased to be Director with effect from 19th March, 2024.

16. DECLARATION OF INDEPENDENT DIRECTORS.

During the financial year 2023-24, Mr. Narendra Ravjibhai Patel resigned as Independent Director from the Board of the Company wef 28/12/2023; Ms. Falguni R Shah was appointed as Non-Executive Additional Independent Director wef November 27, 2023 and Change in Designation as Non-Executive Independent Director wef December 22, 2023; Mr. Jignesh Purushotham Makwana was appointed as Non-Executive Additional Independent Director wef December 28, 2023 and resigned wef March 01, 2024; Ms. Dinkal Manish Doshi was appointed as Non-Executive Additional Independent Director wef March 02, 2024.

The Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(7) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

17. AUDIT COMMITTEE.

The composition of the Audit Committee is in alignment with provisions of Section 177 of the Companies Act, 2013 read with the Rules issued thereunder.

The Audit Committee comprises of;

Manish Dwarkaprasad Kamalia : Non-Executive Independent Director, Chairman

Dinkal Manish Doshi : Non-Executive Additional Independent Director

Bhavin Kantilal Jethwa : Managing Director (Executive)

All the recommendations made by the Audit Committee were accepted by the Board of Directors of the Company.

18. NOMINATION AND REMUNERATION COMMITTEE.

The Company had constituted the Nomination and Remuneration Committee.

The Nomination and Remuneration Committee comprises of;

Manish Dwarkaprasad Kamalia : Non-Executive Independent Director, Chairman

Dinkal Manish Doshi : Non-Executive Additional Independent Director

Falguni R Shah : Non-Executive Independent Director

19. STAKEHOLDER RELATIONSHIP COMMITTEE.

The Company had constituted Stakeholder Relationship Committee.

The Stakeholder Relationship Committee comprises of;

Manish Dwarkaprasad Kamalia : Non-Executive Independent Director, Chairman

Dinkal Manish Doshi : Non-Executive Additional Independent Director

Bhavin Kantilal Jethwa : Managing Director (Executive)

20. ADOPTION OF VARIOUS POLICIES.

During the Financial Year 2023-24, following policies were adopted by the Company:

1 Nomination & remuneration policy

1 Policy on dealing with Related Party Transactions

1 Code of Business Conduct and Ethics.

1 Archival Policy

1 Policy on Preservation of Documents.

1 Familiarisation Programme

1 Policy on Sexual harassment

1 Board Diversity Policy

1 Vigil Mechanism (Whistle Blower Policy)

1 Policy on Materiality events

1 Risk Assessment and Management Policy

1 Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information

21. STATUTORY AUDITORS.

The Members at the 14th Annual General Meeting, appointed M/s. P D M S and Co. Chartered Accountants (FRN: 019621C), as Statutory Auditors of your Company for a period of 5 years from the conclusion of the 14th Annual General Meeting till the conclusion of the Annual General Meeting to be held in the year 2029, based on the recommendation of the Board of Directors.

22. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS.

The Auditors' Report does not contain any qualifications, reservations or adverse remarks.

23. SUBSIDIARY, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any subsidiary, joint ventures and associate companies.

24. REPORTING OF FRAUD BY AUDITORS.

During the year under review, the Internal Auditors, Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Act, details of which needs to be mentioned in this Report.

25. PARTICULARS OF EMPLOYEES:

There was no employee in receipt of remuneration exceeding the limits prescribed under the provisions of Section 197 of the Companies Act, 2013, read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

26. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED DURING THE FINANCIAL YEAR OF THE COMPANY IS AS FOLLOWS:

Ø The Authorised share capital of the Company increased from existing Rs. 11,00,00,000/- (Rupees Eleven Crores only) divided into 1,10,00,000/- (One Crore Ten Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 22,50,00,000/- (Rupees Twenty -Two Crores Fifty lakhs only) divided into 2,25,00,000/- (Two Crore Twenty-Five Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each, thereby creating an additional 1,15,00,000 (One Crore Fifteen Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) aggregating to Rs. 11,50,00,000/- (Rupees Eleven Crore Fifty Lakhs Only) in the Extra Ordinary General Meeting of the members held on Wednesday 28th June 2023.

Ø The Board of Directors in the Board Meeting held on 30th June 2023 have made allotment of 74,00,000 equity shares through bonus Share in the ratio of 1:1 i.e. 1(One) Equity Shares for every 1 (One) Equity Shares to those members whose name appeared in the Register of Members as on the Record Date i.e. 28th June, 2023.

Apart from the above there are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

27. THE 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.

During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

28. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS.

Your Directors hereby confirm that the Company has complied with the necessary provisions of the revised Secretarial Standard 1 and Secretarial Standard 2 to the extent applicable to the Company.

29. CHANGES IN STRUCTURE OF SHARE CAPITAL, IF ANY:

There was following change in the capital structure of the Company during the year under review:

Ø The Authorised share capital of the Company increased from existing Rs.11,00,00,000/- (Rupees Eleven Crores only) divided into 1,10,00,000/- (One Crore Ten Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 22,50,00,000/- (Rupees Twenty -Two Crores Fifty lakhs only) divided into 2,25,00,000/- (Two Crore Twenty-Five Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each, thereby creating an additional 1,15,00,000 (One Crore Fifteen Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) aggregating to Rs. 11,50,00,000/- (Rupees Eleven Crore Fifty Lakhs Only) in the Extra Ordinary General Meeting of the members held on Wednesday 28th June 2023.

Ø The Board of Directors in the Board Meeting held on 30th June 2023 have made allotment of 74,00,000 equity shares through bonus Share in the ratio of 1:1 i.e. 1(One) Equity Shares for every 1 (One) Equity Shares to those members whose name appeared in the Register of Members as on the Record Date i.e. 28th June, 2023.

As on March 31, 2024, the Authorised Issued, Subscribed and Paid-up Share Capital of the Company were as follows: -

Ø Authorised Share Capital Rs. 22,50,00,000/- divided into 2,25,00,000 Equity Shares of Rs. 10/-.

Ø Issued, Subscribed and Paid-up Share Capital Rs. 14,80,00,000/- divided into 1,48,00,000 Equity Shares of Rs. 10/-

30. COMMITTEES OF BOARD OF DIRECTORS:

As on date of this report the Company has constituted various Committees of the Board in accordance with the requirements of the Act, namely, Audit Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee which have been established in compliance with the requirements of the relevant provisions of applicable laws and statutes.

31. ORDER PASSED BY REGULATOR OR COURTS OR TRIBUNALS:

There are no orders passed by the Regulator/Courts/Tribunals impacting the going concern status of the Company and its operations.

32. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company for the year under review.

33. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has established a robust framework for internal financial controls. The Company has in place adequate controls, procedures and policies, ensuring orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information. During the year, such controls were assessed and no reportable material weaknesses in the design or operation were observed. Accordingly, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the Financial Year 2023-24.

34. MAINTENANCE OF COST RECORDS:

The provision of Cost Audit pursuant to section 148 is not applicable on the Company during the year under review.

35. APPLICATION/ PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no applications made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year.

36. COMPLIANCE OF SECRETARIAL STANDARD:

The Company has followed applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and

'General Meetings' respectively.

37. SECRETARIAL AUDIT REPORT:

Secretarial Audit is not applicable to the Company during the year under review.

38. ENHANCING SHAREHOLDER VALUE.

Your Company firmly believes that its success, the marketplace and a good reputation are among the primary determinants of value to the shareholder. The organisational vision is founded on the principles of good governance and delivering leading-edge products backed with dependable after sales services. Following the vision your Company is committed to creating and maximising long-term value for shareholders.

39. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT:

The Company has adopted Risk Management Policy which establishes the philosophy of Neelam Linens and Garments (India) Limited ("Company"), towards risk identification, analysis and prioritization of risks, development of risk mitigation plans and reporting on the risk environment of the Company. This Policy is applicable to all the functions, departments and geographical locations of the Company.

40. ACKNOWLEDGEMENTS

Your directors take this opportunity to express their sincere appreciation and gratitude for the continued co-operation extended by shareholders, employees, customers, banks, suppliers and other business associates.

For and behalf of NEELAM LINENS AND GARMENTS (INDIA) LIMITED

[Formerly known as Neelam Linens and Garments (India) Private Limited]

Bhavin Kantilal Jethwa

Managing Director

DIN: 03111560

Date: 25.08.2024

Place: Mumbai

Annexure A of Directors Report

(A) Conservation of energy-

(i) the steps taken or impact on conservation of energy; Nil

(ii) the steps taken by the company for utilising alternate sources of energy; Nil

(iii) the capital investment on energy conservation equipment's; Nil

(B) Technology absorption-

(i) the efforts made towards technology absorption; Nil

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution; Nil

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil

(a) the details of technology imported; Nil

(b) the year of import; Nil

(c) whether the technology been fully absorbed; Nil

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

(iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo-

Amount in Lakhs (INR).

Particulars	31st March 2024
Foreign exchange earned	4,040.67
Foreign exchange expended	0

For and behalf of NEELAM LINENS AND GARMENTS (INDIA) LIMITED

[Formerly known as Neelam Linens and Garments (India) Private Limited]

Bhavin Kantilal Jethwa

Managing Director

DIN: 03111560

Date: 25.08.2024

Place: Mumbai

Textual information (2)

Description of state of companies affair

During the year under review, your Company achieved total revenue from operations of Rs. 1,04,74,42,423/- (previous year Rs. 1,05,41,12,563) resulting in decrease of 0.64% over the previous year. The profit after tax is at Rs. 2,46,04,833/- (previous year Rs. 2,37,87,599)/- resulting in decrease of 3.32%)

Textual information (3)

Details regarding energy conservation

Annexure A of Directors Report (A) Conservation of energy- (i) the steps taken or impact on conservation of energy; Nil (ii) the steps taken by the company for utilising alternate sources of energy; Nil (iii) the capital investment on energy conservation equipment's; Nil

Textual information (4)

Details regarding technology absorption

(B) Technology absorption- (i) the efforts made towards technology absorption; Nil (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; Nil (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil (a) the details of technology imported; Nil (b) the year of import; Nil (c) whether the technology been fully absorbed; Nil (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and (iv) the expenditure incurred on Research and Development.

Textual information (5)

Disclosures in director's responsibility statement

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm: • That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure. • That the selected accounting policies were applied consistently and the Directors 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 as on 31st March, 2024, and that of the profit of the Company for the year ended on that date. • That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. • That the annual accounts have been prepared on a going concern basis. • The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively. • The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (6)

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

Ø The Authorised share capital of the Company from existing Rs. Rs. 11,00,00,000/- (Rupees Eleven Crores only) divided into 1,10,00,000/- (One Crore Ten Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 22,50,00,000/- (Rupees Twenty -Two Crores Fifty lakhs only) divided into 2,25,00,000/- (Two Crore Twenty-Five Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each, thereby creating an additional 1,15,00,000 (One Crore Fifteen Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) aggregating to Rs. 11,50,00,000/- (Rupees Eleven Crore Fifty Lakhs Only) in the Extra Ordinary General Meeting of the members held on Wednesday 28th June 2023. Ø The Board of Directors in the Board Meeting held on 30th June 2023 have made allotment of 74,00,000 equity shares through bonus Share in the ratio of 1:1 i.e. 1(One) Equity Shares for every 1 (One) Equity Shares to those members whose name appeared in the Register of Members as on the Record Date i.e. 28th June, 2023. Apart from the above there are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

Textual information (7)

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

All Related Party Transactions entered into by the Company during the financial year were in the ordinary course of business of the Company and on arm's length basis. There were no materially significant related party transactions entered into during the year by the Company with its Promoter(s) Group, Directors, Key Managerial Personnel or other related parties which could have a potential conflict with the interest of the Company.

All Related Party Transactions were reviewed and approved by the Board. Prior approval is obtained for the transactions which are foreseen or are recurring in nature.

A statement of all related party transactions was presented before the Board specifying the relevant details of the transactions.

Since all Related Party Transactions entered into by the Company were in the ordinary course of business and were on an arm's length basis, Form AOC-2 as prescribed pursuant to Section 134 read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

Textual information (8)

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

A weblink of Annual Return for the financial year ended March 31, 2024 in Form MGT – 7 as required under Section 92(3) read with Section 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules 2014 is available on the Company's website at www.neelamgarments.com

Textual information (9)

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

During the financial year 2023-24, Mr. Narendra Ravjibhai Patel resigned as Independent Director from the Board of the Company wef 28/12/2023; Ms. Falguni R Shah was appointed as an Additional Independent Director wef November 27, 2023 and Change in Designation as Independent Director wef December 22, 2023; Mr. Jignesh Purushotham Makwana was appointed as an Additional Independent Director wef December 28, 2023 and resigned wef March 01, 2024; Ms. Dinkal Manish Doshi was appointed as an Additional Independent Director wef March 02, 2024.

The Independent Directors have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(7) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

Textual information (10)

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

The Company has adopted Risk Management Policy which establishes the philosophy of Neelam Linens and Garments (India) Limited (“Company”), towards risk identification, analysis and

prioritization of risks, development of risk mitigation plans and reporting on the risk environment

of the Company. This Policy is applicable to all the functions, departments and geographical

locations of the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

The Company's performance during the financial year ended 31st March, 2024 is summarized in the following table.

Amount in Rs.

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Total Income	1,04,74,42,423	1,05,41,12,563
Total expenses	1,01,58,30,714	1,02,11,38,767
Profit/ (Loss) before Tax	3,16,11,708	3,29,73,797
Tax Expenses	70,06,875	91,86,198
Profit / (Loss) for the year	2,46,04,833	2,37,87,599

Textual information (12)

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

1. DIRECTORS

During the financial year 2023-2024 following Directors or Key Managerial Personnel were appointed/resigned:

Ø Mrs. Siddhi Ronit Shah resigned with effect 01/09/2023;

Ø Mrs. Supriya Gupta was appointed as Company Secretary [KMP] of the Company with effect from 28/12/2023;

Ø Mr. Narendra Ravjibhai Patel has resigned as Director of the Company with effect from 28/12/2023.

Ø Mr. Jignesh Purushottam Makhwana was appointed as Additional Independent Non-Executive Director with effect from 28/12/2023 and has resigned from the Board with effect from 01/03/2023

Ø Ms. Dinkal Doshi was appointed as Additional Independent Non-Executive Director with effect from 02/03/2024.

Textual information (13)

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

The Company has established a robust framework for internal financial controls. The Company has in place adequate controls, procedures and policies, ensuring orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information. During the year, such controls were assessed and no reportable material weaknesses in the design or operation were observed. Accordingly, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the Financial Year 2023-24.

Textual information (14)

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

During the financial year 2023-2024 following Directors or Key Managerial Personnel were appointed/resigned:

Ø Mrs. Siddhi Ronit Shah resigned from the post of Company Secretary with effect from 01/09/2023;

Ø Mrs. Supriya Gupta was appointed as a Company Secretary [KMP] of the Company with effect from 28/12/2023;

Ø Mr. Narendra Ravjibhai Patel ceased to be Director of the Company with effect from 28/12/2023.

Ø Ms. Falguni Shah was appointed as a Non-Executive Additional Independent Director with effect from November 27, 2023 and Change in Designation as Non-Executive Independent Director with effect from December 22, 2023.

Ø Mr. Jignesh Purushottam Makhwana was appointed as a Non-Executive Additional Independent Director with effect from 28/12/2023 and has resigned from the Board with effect from 01/03/2023;

Ø Ms. Dinkal Doshi was appointed a Non-Executive Additional Independent Director with effect from 02/03/2024;

Ms. Janki Jethwa ceased to be Director with effect from 19th March, 2024

Textual information (15)

Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

The composition of the Audit Committee is in alignment with provisions of Section 177 of the Companies Act, 2013 read with the Rules issued thereunder.

The Audit Committee comprises of;

Manish Dwarkaprasad Kamalia : Non-Executive Independent Director, Chairman

Dinkal Manish Doshi : Non-Executive Additional Independent Director

Bhavin Kantilal Jethwa : Managing Director (Executive)

All the recommendations made by the Audit Committee were accepted by the Board of Directors of the Company.

Textual information (16)

Disclosure of details of establishment of vigil mechanism [Text Block]

During the Financial Year 2023-24, following policies were adopted by the Company:

- 1 Nomination & remuneration policy
- 1 Policy on dealing with Related Party Transactions
- 1 Code of Business Conduct and Ethics.
- 1 Archival Policy
- 1 Policy on Preservation of Documents.
- 1 Familiarisation Programme
- 1 Policy on Sexual harassment
- 1 Board Diversity Policy
- 1 Vigil Mechanism (Whistle Blower Policy)
- 1 Policy on Materiality events
- 1 Risk Assessment and Management Policy
- 1 Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information

Textual information (17)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

During the Financial Year 2023-24, following policies were adopted by the Company:

- 1 Nomination & remuneration policy
- 1 Policy on dealing with Related Party Transactions
- 1 Code of Business Conduct and Ethics.
- 1 Archival Policy
- 1 Policy on Preservation of Documents.
- 1 Familiarisation Programme
- 1 Policy on Sexual harassment
- 1 Board Diversity Policy
- 1 Vigil Mechanism (Whistle Blower Policy)
- 1 Policy on Materiality events
- 1 Risk Assessment and Management Policy
- 1 Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Masd & Co.
Name of auditor signing report	J H A NITESHKUMAR DILIP
Firms registration number of audit firm	146249W
Membership number of auditor	603192
Address of auditors	101, Vasu Villa Amar Building Compound, Off, S w a m i Vivekananda Rd, Opposite Mtnl Telephone Exchange, Mumbai MAHARASHTRA - 400067
Permanent account number of auditor or auditor's firm	ABHFM5993L
SRN of form ADT-1	F28729911
Date of signing audit report by auditors	25/08/2024
Date of signing of balance sheet by auditors	25/08/2024

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	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	Textual information (18) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (19) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (20) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans	Textual information (23) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (24) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (25) [See below]	
Disclosure regarding receipt of loans granted	Textual information (26) [See below]	
Disclosure regarding terms of recovery of loans granted	Textual information (27) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (28) [See below]	
Disclosure in auditors report relating to deposits accepted	iv. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.	
Disclosure in auditors report relating to maintenance of cost records	Textual information (29) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (31) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (32) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (33) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	NA	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (34) [See below]	
Disclosure in auditors report relating to managerial remuneration	NA	
Disclosure in auditors report relating to Nidhi Company		iv. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties		Textual information (35) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		NA
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (36) [See below]	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (37) [See below]	

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (38) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure in auditors report relating to fixed assets

(i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets: i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment ii. The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once in every three years. Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the company does not have any immovable property in its books which is held in the name of the company. (d) The Company has not revalued any of its Property, Plant and Equipment. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (19)

Disclosure relating to quantitative details of fixed assets

(i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets: i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment ii. The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once in every three years. Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the company does not have any immovable property in its books which is held in the name of the company. (d) The Company has not revalued any of its Property, Plant and Equipment. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (20)

Disclosure relating to physical verification and material discrepancies of fixed assets

(i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets: i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment ii. The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once in every three years. Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the company does not have any immovable property in its books which is held in the name of the company. (d) The Company has not revalued any of its Property, Plant and Equipment. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (21)

Disclosure relating to title deeds of immovable properties

(i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets: i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment ii. The Company has maintained proper records showing full particulars of intangible assets. (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once in every three years. Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. (c) According to the information and explanations given to us, the company does not have any immovable property in its books which is held in the name of the company. (d) The Company has not revalued any of its Property, Plant and Equipment. (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (22)

Disclosure in auditors report relating to inventories

- i. (a) The Company has a policy of physical verification of the inventory once in a year and the procedure adopted in inventory verification was considered appropriate and the discrepancies if any has been considered in books accordingly.

Textual information (23)

Disclosure in auditors report relating to loans

- i. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets. (b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table: (i) Books reconciliation with Statement submitted to bank as on 31st March 2024
- | Particulars | As per Books | As per Statements | Differences | Reasons |
|----------------|--------------|-------------------|-------------|---|
| Inventory | 4,550.18 | 4,550.18 | - | - |
| Sundry Debtors | 4,192.07 | 3882.16 | 309.91 | Only debtors outstanding for less than 3 Months were reported to the bank |
- iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable. (b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable (c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable (d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable (e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable. (f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

Textual information (24)

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

- i. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets. (b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table: (i) Books reconciliation with Statement submitted to bank as on 31st March 2024
- | Particulars | As per Books | As per Statements | Differences | Reasons |
|----------------|--------------|-------------------|-------------|---|
| Inventory | 4,550.18 | 4,550.18 | - | - |
| Sundry Debtors | 4,192.07 | 3882.16 | 309.91 | Only debtors outstanding for less than 3 Months were reported to the bank |
- iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable. (b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable (c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable (d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable (e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable. (f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

Textual information (25)

Disclosure relating to terms and conditions of loans granted

- i. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets. (b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table: (i) Books reconciliation with Statement submitted to bank as on 31st March 2024
- | Particulars | As per Books | As per Statements | Differences | Reasons |
|----------------|--------------|-------------------|-------------|---|
| Inventory | 4,550.18 | 4,550.18 | - | - |
| Sundry Debtors | 4,192.07 | 3882.16 | 309.91 | Only debtors outstanding for less than 3 Months were reported to the bank |
- iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable. (b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable (c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable (d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable (e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable. (f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

Textual information (26)

Disclosure regarding receipt of loans granted

i. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets. (b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table: (i) Books reconciliation with Statement submitted to bank as on 31st March 2024

Particulars	As per Books	As per Statements	Differences	Reasons
Inventory	4,550.18	4,550.18	-	-
Sundry Debtors	4,192.07	3882.16	309.91	Only debtors outstanding for less than 3 Months were reported to the bank

iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable. (b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable (c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable (d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable (e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable. (f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

Textual information (27)

Disclosure regarding terms of recovery of loans granted

i. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets. (b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table: (i) Books reconciliation with Statement submitted to bank as on 31st March 2024

Particulars	As per Books	As per Statements	Differences	Reasons
Inventory	4,550.18	4,550.18	-	-
Sundry Debtors	4,192.07	3882.16	309.91	Only debtors outstanding for less than 3 Months were reported to the bank

iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable. (b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable (c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable (d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable (e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable. (f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

Textual information (28)

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

iv. According to the information and explanations given to us, the Company has not made any loans or investments which require compliance with the provisions of section 185 and Section 186 of the Companies Act, 2013.

Textual information (29)

Disclosure in auditors report relating to maintenance of cost records

iv. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

Textual information (30)

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

iv. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Income Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable except for the following dues mentioned hereunder,

Name of the statute	Nature of the dues (Including interest and penalty, as the case may be)	Amount (?)	Period to which the amount relates
Indirect Tax (Goods & Service Tax)	Tax, Interest and Penalty	6,50,05,953	AY 2024-25
Income Tax	Tax, Interest and Penalty	1,19,540	AY 2023-24
Income Tax	Tax, Interest and Penalty	1,75,46,518	AY 2022-23
Income Tax	Tax, Interest and Penalty	1,90,310	AY 2021-22
Income Tax	Tax, Interest and Penalty	2,15,90,360	AY 2020-21
Income Tax	Tax, Interest and Penalty	22,59,750	AY 2019-20
Income Tax	Tax, Interest and Penalty	32,10,930	AY 2018-19
Income Tax	Tax, Interest and Penalty	4,04,590	AY 2017-18
Income Tax	Tax, Interest and Penalty	18,76,110	AY 2016-17
Income Tax	Tax, Interest and Penalty	8,70,150	AY 2015-16
Income Tax	Tax, Interest and Penalty	14,99,700	AY 2014-15
Income Tax	Tax, Interest and Penalty	7,00,910	AY 2013-14
Income Tax	Tax, Interest and Penalty	1,12,680	AY 2012-13

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Goods and Services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess, and other statutory dues which have not

been deposited on account of any dispute. Except for the details mentioned in the below table:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending
Income Tax	Tax, Interest & Penalty	5,29,42,427	A.Y. 2017-18	Income Tax Department

Textual information (31)

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

iv. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Income Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable except for the following dues mentioned hereunder,

Name of the statute	Nature of the dues (Including interest and penalty, as the case may be)	Amount (?)	Period to which the amount relates
Indirect Tax (Goods & Service Tax)	Tax, Interest and Penalty	6,50,05,953	AY 2024-25
Income Tax	Tax, Interest and Penalty	1,19,540	AY 2023-24
Income Tax	Tax, Interest and Penalty	1,75,46,518	AY 2022-23
Income Tax	Tax, Interest and Penalty	1,90,310	AY 2021-22
Income Tax	Tax, Interest and Penalty	2,15,90,360	AY 2020-21
Income Tax	Tax, Interest and Penalty	22,59,750	AY 2019-20
Income Tax	Tax, Interest and Penalty	32,10,930	AY 2018-19
Income Tax	Tax, Interest and Penalty	4,04,590	AY 2017-18
Income Tax	Tax, Interest and Penalty	18,76,110	AY 2016-17
Income Tax	Tax, Interest and Penalty	8,70,150	AY 2015-16
Income Tax	Tax, Interest and Penalty	14,99,700	AY 2014-15
Income Tax	Tax, Interest and Penalty	7,00,910	AY 2013-14
Income Tax	Tax, Interest and Penalty	1,12,680	AY 2012-13

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Goods and Services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess, and other statutory dues which have not

been deposited on account of any dispute. Except for the details mentioned in the below table:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending
Income Tax	Tax, Interest & Penalty	5,29,42,427	A.Y. 2017-18	Income Tax Department

Textual information (32)

Disclosure relating to disputed statutory dues [Text Block]

iv. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Income Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable except for the following dues mentioned hereunder,

Name of the statute	Nature of the dues (Including interest and penalty, as the case may be)	Amount (?)	Period to which the amount relates
Indirect Tax (Goods & Service Tax)	Tax, Interest and Penalty	6,50,05,953	AY 2024-25
Income Tax	Tax, Interest and Penalty	1,19,540	AY 2023-24
Income Tax	Tax, Interest and Penalty	1,75,46,518	AY 2022-23
Income Tax	Tax, Interest and Penalty	1,90,310	AY 2021-22
Income Tax	Tax, Interest and Penalty	2,15,90,360	AY 2020-21
Income Tax	Tax, Interest and Penalty	22,59,750	AY 2019-20
Income Tax	Tax, Interest and Penalty	32,10,930	AY 2018-19
Income Tax	Tax, Interest and Penalty	4,04,590	AY 2017-18
Income Tax	Tax, Interest and Penalty	18,76,110	AY 2016-17
Income Tax	Tax, Interest and Penalty	8,70,150	AY 2015-16
Income Tax	Tax, Interest and Penalty	14,99,700	AY 2014-15
Income Tax	Tax, Interest and Penalty	7,00,910	AY 2013-14
Income Tax	Tax, Interest and Penalty	1,12,680	AY 2012-13

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Goods and Services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess, and other statutory dues which have not

been deposited on account of any dispute. Except for the details mentioned in the below table:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending
Income Tax	Tax, Interest & Penalty	5,29,42,427	A.Y. 2017-18	Income Tax Department

Textual information (33)

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

iv. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

Textual information (34)

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

iv. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c) The company has not received any whistle blower complaints during the year hence reporting under clause 3(xi)(c) is not applicable.

Textual information (35)

Disclosure in auditors report relating to transactions with related parties

iv. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

Textual information (36)

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

iv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (37)

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

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

Textual information (38)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of

Neelam Linens And Garments (India) Limited

Report on the Audit of Financial Statements Opinion

We have audited the accompanying financial statements of Neelam Linens and Garments (India) Limited ("the Company") which comprises of the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

The financial statements are the responsibility of the Company's management. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of the financial statements that give a true and fair view of the financial position & financial performance in accordance with the accounting principles; also includes maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding the assets of the company and for preventing and detecting the 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 are operating effectively ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.
Auditor's Responsibility 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 specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient to conclude that the risk of material misstatement 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.

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

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

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

Further to our comments in Annexure A, as required by section 143(3) of the Act, based on our audit, we report, to the extent applicable, 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 purpose of our audit;

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

c. The Balance Sheet, the Statement of Profit and Loss and statement of cash flows dealt with by this Report are in agreement with the books of account.

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

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

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

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

(i) The Company has pending litigations and the same has been disclosed in Note No. 31 of financial statement.

(ii) The Company did not have any long-term contracts including derivatives contracts for which there are any material foreseeable losses as at 31st March 2024.[A1]

(iii) There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;[A2]

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

(C) Based on the audit procedures that have been considered reasonable

and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and

(ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, the company has maintained books of accounts using accounting software which has feature of recording audit trail.

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

For MASD & Co. Chartered Accountants FRN -146249W/W101021

Nitesh Jha

Partner M. No - 603192

Date – 25-08-2024

UDIN - 24603192BKHHWS3322

Annexure "A" to the Independent Audit Report

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

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

ii. The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once in every three years. Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were

(c) According to the information and explanations given to us, the company does not have any immovable property in its books which is held in the name of the company.

(d) The Company has not revalued any of its Property, Plant and Equipment.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.[A3]

iii. (a) The Company has a policy of physical verification of the inventory once in a year and the procedure adopted in inventory verification was considered appropriate and the discrepancies if any has been considered in books accordingly.

iv. (a) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate during the year, from banks on the basis of security of current assets.

(b) There are variations in the stock statements submitted to the bank and the particulars as in the books of accounts and the same is disclosed in the below table:

(i) Books reconciliation with Statement submitted to bank as on 31st March 2024

Particulars[A4]	As per Books	As per Statements	Differences	Reasons
Inventory	4,550.18	4,550.18	-	-
Sundry Debtors	4,192.07	3882.16	309.91	Only debtors outstanding for less than 3 Months were reported to the bank

iii. (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable.

(b) The company has not made any investments or granted loans hence reporting under clause 3(iii)(b) is not applicable

(c) The company has not granted loans hence reporting under clause 3(iii)(c) is not applicable

(d) As company has not provided loans, hence reporting under clause 3(iii)(d) is not applicable

(e) On an overall examination of the financial statements of the Company, there is no existing loans or advance in its books of accounts from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause is not applicable.

(f) On an overall examination of the financial statements of the Company, it has not granted any loans or advances during the year, and hence reporting under this is not applicable.

iv. According to the information and explanations given to us, the Company has not made any loans or investments which require compliance with the provisions of section 185 and Section 186 of the Companies Act, 2013.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Income Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable except for the following dues mentioned hereunder,

Name of the statute	Nature of the dues (Including interest and penalty, as the case may be)	Amount (?)	Period to which the amount relates
Indirect Tax (Goods & Service Tax)	Tax, Interest and Penalty	6,50,05,953	AY 2024-25
Income Tax	Tax, Interest and Penalty	1,19,540	AY 2023-24
Income Tax	Tax, Interest and Penalty	1,75,46,518	AY 2022-23
Income Tax	Tax, Interest and Penalty	1,90,310	AY 2021-22
Income Tax	Tax, Interest and Penalty	2,15,90,360	AY 2020-21
Income Tax	Tax, Interest and Penalty	22,59,750	AY 2019-20
Income Tax	Tax, Interest and Penalty	32,10,930	AY 2018-19
Income Tax	Tax, Interest and Penalty	4,04,590	AY 2017-18
Income Tax	Tax, Interest and Penalty	18,76,110	AY 2016-17
Income Tax	Tax, Interest and Penalty	8,70,150	AY 2015-16
Income Tax	Tax, Interest and Penalty	14,99,700	AY 2014-15
Income Tax	Tax, Interest and Penalty	7,00,910	AY 2013-14
Income Tax	Tax, Interest and Penalty	1,12,680	AY 2012-13

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Goods and Services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess, and other statutory dues which have not been deposited on account of any dispute. Except for the details mentioned in the below table:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending
Income Tax	Tax, Interest & Penalty	5,29,42,427	A.Y. 2017-18	Income Tax Department

viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix. (a) The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year.

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

(c) The Company has taken term loan during the year and the same was utilized for the purpose for which it was obtained.

(d) The Company has taken a short-term loan during the year and the same has not been utilized for the long-term purpose.

(e) On an overall examination of the financial statements of the Company, the Company has no subsidiaries, and hence reporting under this is not applicable.

(f) On an overall examination of the financial statements of the Company, the Company has no subsidiaries and hence reporting under this is not applicable.

x. (a) In our opinion and according to the information explanation given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Hence, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b) In our opinion and according to the information explanation given to us, the Company

did not raised money by way of preferential allotment during the year. Hence, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

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

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

with the Central Government, during the year and up to the date of this report.

(c) The company has not received any whistle blower complaints during the year hence reporting under clause 3(xi)(c) is not applicable.

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

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. (a) The company is not required to have Internal Audit as required in Section 138 of the Companies Act, 2013 hence reporting under clause 3(xiv)(a) is not applicable

(b) The company is not required to have Internal Audit as required in Section 138 of the

Companies Act, 2013 hence reporting under clause 3(xiv)(b) is not applicable.

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

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

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

xvii. The Company has not incurred cash loss during the current financial year (2023-24) and immediately preceding financial year (2022-2023).

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

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period

of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. (a) Requirement for Corporate Social Responsibility as per Section 135 of Companies

Act, 2013 is not applicable to the Company hence reporting under Clause (xx)(a) is not applicable

(b) Requirement for Corporate Social Responsibility as per Section 135 of Companies Act, 2013 is not applicable to the Company hence reporting under Clause (xx)(b) is not applicable

xxi. Since there is no subsidiary of the company reporting under clause (xxi) is not applicable.

For MASD & Co. Chartered Accountants FRN -146249W/W101021

Nitesh Jha

Partner M. No - 603192

Date - 25-08-2024

UDIN- 24603192BKHHWS3322

[A1]Deposit with supplier

[A2]Aspire linens Inv (Yogi international)

[A3](should be included in MRL)

[A4]To be included as it is from financials

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	1,480	740
Reserves and surplus	868.34	1,362.3
Total shareholders' funds	2,348.34	2,102.3
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	3,938.43	3,586.25
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	3,938.43	3,586.25
Current liabilities [Abstract]		
Short-term borrowings	3,026.51	2,947.78
Trade payables	(A) 2,142.08	(B) 1,183.5
Other current liabilities	195.64	43.17
Short-term provisions	465.75	104.96
Total current liabilities	5,829.98	4,279.41
Total equity and liabilities	12,116.75	9,967.96
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	394.6	553.56
Intangible assets	0	0
Total fixed assets	394.6	553.56
Non-current investments	0	0
Deferred tax assets (net)	29.53	20.08
Long-term loans and advances	0	0
Other non-current assets	1,299.29	1,404.78
Total non-current assets	1,723.42	1,978.42
Current assets [Abstract]		
Current investments	0	0
Inventories	4,550.18	4,833.62
Trade receivables	4,192.07	1,848.81
Cash and bank balances	215.58	169.2
Short-term loans and advances	928.52	800.21
Other current assets	506.98	337.7
Total current assets	10,393.33	7,989.54
Total assets	12,116.75	9,967.96

Footnotes

(A) (i) Total outstanding dues of micro enterprises and small enterprises : 63.41 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises : 2078.67

(B) (i) Total outstanding dues of micro enterprises and small enterprises : 57.12 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises : 1126.39

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Bhavin	KANTILAL
Middle name of director	Kantilal	JIVRAM
Last name of director	Jethwa	JETHVA
Designation of director	Managing Director	Whole Time Director
Director identification number of director	03111560	03111562
Date of signing of financial statements by director	25/08/2024	25/08/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	SUPRIYA GUPTA
Permanent account number of company secretary	BEPPG1824J
Date of signing of financial statements by company secretary	25/08/2024
Name of chief financial officer	CHETAN DINESH SOLANKI
Permanent account number of chief financial officer	DZCPS7860G
Date of signing of financial statements by chief financial officer	25/08/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	316.11	329.73	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	544.4	446.17	
Adjustments for depreciation and amortisation expense	161.1	61.43	
Total adjustments to profit (loss)	705.5	507.6	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	283.44	-900	
Adjustments for decrease (increase) in trade receivables	(A) -2,343.26	(B) -72.1	
Adjustments for decrease (increase) in other current assets	(C) 63.2	(D) -910.45	
Adjustments for increase (decrease) in trade payables	(E) 958.57	(F) -190.56	
Adjustments for increase (decrease) in other current liabilities	152.47	33.8	
Total adjustments for working capital	-885.58	-2,039.31	
Total adjustments for reconcile profit (loss)	-180.08	-1,531.71	
Net cash flows from (used in) operations	136.03	-1,201.98	
Interest paid	79.52	-99.13	
Interest received	-14.09	-9.64	
Net cash flows from (used in) operating activities before extraordinary items	42.42	-1,112.49	
Net cash flows from (used in) operating activities	42.42	-1,112.49	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	2.14	300.05	
Interest received	14.09	9.64	
Other inflows (outflows) of cash	105.49	0	
Net cash flows from (used in) investing activities before extraordinary items	117.44	-290.41	
Net cash flows from (used in) investing activities	117.44	-290.41	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	396	
Proceeds from borrowings	(G) 430.91	(H) 1,423.81	
Other inflows (outflows) of cash	(I) -544.4	(J) -446.17	
Net cash flows from (used in) financing activities before extraordinary items	-113.49	1,373.64	
Net cash flows from (used in) financing activities	-113.49	1,373.64	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	46.37	-29.26	
Net increase (decrease) in cash and cash equivalents	46.37	-29.26	
Cash and cash equivalents cash flow statement at end of period	215.58	169.2	198.46

Footnotes

(A) (Increase)/Decrease in Trade Receivables : -2343.26

(B) (Increase)/Decrease in Trade Receivables : -72.1

(C) Increase/(Decrease) in Short Term Provisions for Expenses : 360.79 (Increase)/Decrease in Other Current Assets : -169.28 (Increase)/Decrease in Short-term loans and advances : -128.31

(D) Increase/(Decrease) in Short Term Provisions for Expenses : 32.77 (Increase)/Decrease in Other Current Assets : -267 (Increase)/Decrease in Short-term loans and advances : -676.22

(E) Increase/(Decrease) in Trade Payables : 958.57

(F) Increase/(Decrease) in Trade Payables : -190.56

(G) Increase/(Decrease) in Long Term Borrowings : 352.18 Increase/(Decrease) in Short Term Borrowings : 78.73

(H) Increase/(Decrease) in Long Term Borrowings : 912.88 Increase/(Decrease) in Short Term Borrowings : 510.93

(I) Finance Costs : -544.4

(J) Finance Costs : -446.17

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

..(1)

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

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 81,88,000	[shares] 45,45,000	[shares] 12,40,000	[shares] 6,20,000

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

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 7,75,000	[shares] 3,87,500	[shares] 7,75,000	[shares] 3,87,500

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Bhavin Kantilal Jethwa	Bhavin Kantilal Jethwa	Kantilal Jivram Jethva	Kantilal Jivram Jethva
PAN of shareholder	ADCPJ9261B	ADCPJ9261B	AAAPJ6749D	AAAPJ6749D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 81,88,000	[shares] 45,45,000	[shares] 12,40,000	[shares] 6,20,000
Percentage of shareholding in company	55.32%	61.42%	8.38%	8.38%

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

..(4)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Manjula Kantilal Jethva	Manjula Kantilal Jethva	Janki Bhavin Jethva	Janki Bhavin Jethva
PAN of shareholder	AAHPJ9604Q	AAHPJ9604Q	AGRPJ4622J	AGRPJ4622J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 7,75,000	[shares] 3,87,500	[shares] 7,75,000	[shares] 3,87,500
Percentage of shareholding in company	5.24%	52.40%	5.24%	52.40%

Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,25,00,000	[shares] 1,10,00,000	[shares] 2,25,00,000	[shares] 1,10,00,000
Value of shares authorised	2,250	1,100	2,250	1,100
Number of shares issued	[shares] 1,48,00,000	[shares] 74,00,000	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares issued	1,480	740	1,480	740
Number of shares subscribed and fully paid	[shares] 1,48,00,000	[shares] 74,00,000	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares subscribed and fully paid	1,480	740	1,480	740
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,48,00,000	[shares] 74,00,000	[shares] 1,48,00,000	[shares] 74,00,000
Total value of shares subscribed	1,480	740	1,480	740
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,48,00,000	[shares] 74,00,000	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares called	1,480	740	1,480	740
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	1,480	740	1,480	740
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 74,00,000	[shares] 0	[shares] 74,00,000	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 74,00,000	[shares] 0	[shares] 74,00,000	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 74,00,000	[shares] 0	[shares] 74,00,000	[shares] 0
Number of shares outstanding at end of period	[shares] 1,48,00,000	[shares] 74,00,000	[shares] 1,48,00,000	[shares] 74,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	740	0	740	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	740	0	740	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	740	0	740	0
Share capital at end of period	1,480	740	1,480	740
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 2,25,00,000	[shares] 1,10,00,000
Value of shares authorised	2,250	1,100
Number of shares issued	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares issued	1,480	740
Number of shares subscribed and fully paid	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares subscribed and fully paid	1,480	740
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 1,48,00,000	[shares] 74,00,000
Total value of shares subscribed	1,480	740
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,48,00,000	[shares] 74,00,000
Value of shares called	1,480	740
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	1,480	740
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 74,00,000	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 74,00,000	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 74,00,000	[shares] 0
Number of shares outstanding at end of period	[shares] 1,48,00,000	[shares] 74,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	740	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	740	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	740	0
Share capital at end of period	1,480	740
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	246.04	237.86	0	0
Other additions to reserves	-118.5	276	(A) 0	(B) 276
Total additions to reserves	127.54	513.86	0	276
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	621.5	600	621.5	600
Total deductions to reserves	621.5	600	621.5	600
Total changes in reserves	-493.96	-86.14	-621.5	-324
Reserves at end of period	868.34	1,362.3	0	621.5

(A) Add: Issue of Preferential Shares : 0

(B) Add: Issue of Preferential Shares : 276

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]	Surplus [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		246.04	237.86	
Other additions to reserves		(A) -118.5	(B) 0	
Total additions to reserves		127.54	237.86	
Total changes in reserves		127.54	237.86	
Reserves at end of period	945.5	868.34	740.8	502.94

(A) Less: Utilized for issue of Bonus shares : -118.5

(B) Less: Utilized for issue of Bonus shares : 0

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

	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (39) [See below]

Textual information (39)**Disclosure of notes on reserves explanatory [Text Block]****Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognized net of Goods and Services Tax wherever applicable

Sales of Goods: Sales of goods are recognized when significant risks and rewards of ownership of the goods have been transferred to the buyer which generally coincides with delivery and are recorded net of rebates, trade discounts and sales returns.

Sale of Licences: Export Incentive in the form of credit earned on exports made during the year, under DFIA /Duty Entitlement Pass Book (DEPB)/Target Plus Licenses(DFCE), Focus Product Market are accounted for at the time of sale/utilization of license due to uncertainty associated with respect to Sale/Utilization. Duty Drawback is accounted on Accrual Basis

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	655.28	631.91	3,283.15	2,954.34

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	655.28	631.91	3,283.15	2,954.34

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	655.28	631.91	655.28	631.91

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Foreign currency term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	3,283.15	2,954.34

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 3,283.15	(B) 2,954.34	2,574.9	2,629.66

Footnotes

(A) Loan From Banks/NBFCs : 2016.16 Loan From Directors & Relatives : 1640.67 Others : 70.01 Current Maturities of Long Term Borrowings : -443.69

(B) Loan From Banks/NBFCs : 2021.46 Loan From Directors & Relatives : 1243.08 Others : 0 Current Maturities of Long Term Borrowings : -310.2

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Term loans [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	451.61	318.12	2,574.9	2,629.66

Classification of borrowings [Table]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
	Term loans [Member]		Term loans from banks [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	451.61	318.12	2,574.9	2,629.66

Classification of borrowings [Table]

..(8)

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

Classification based on time period [Axis]	Short-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	451.61	318.12	2,574.9	2,629.66

Classification of borrowings [Table]

..(9)

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

Classification based on time period [Axis]	Short-term [Member]	
	Rupee term loans from banks [Member]	
	Unsecured borrowings [Member]	
Classification of borrowings [Axis]		
Subclassification of borrowings [Axis]		
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	(A) 451.61	(B) 318.12

Footnotes

(A) Cash Credit/Overdrafts : 7.92 Current Maturities of Long term borrowings : 443.69

(B) Cash Credit/Overdrafts : 7.92 Current Maturities of Long term borrowings : 310.2

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.15	300.06	2.15	300.06		
Depreciation tangible assets	-161.11	-61.43			161.11	61.43
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-158.96	238.63	2.15	300.06	161.11	61.43
Tangible assets at end of period	394.6	553.56	844.36	842.2	449.76	288.64

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.15	300.06	2.15	300.06		
Depreciation tangible assets	-161.11	-61.43			161.11	61.43
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-158.96	238.63	2.15	300.06	161.11	61.43
Tangible assets at end of period	394.6	553.56	844.36	842.2	449.76	288.64

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.66	47.03	0.66	47.03		
Depreciation tangible assets	-17.11	-16.15			17.11	16.15
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-16.45	30.88	0.66	47.03	17.11	16.15
Tangible assets at end of period	77.96	94.42	136.55	135.89	58.59	41.47

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.66	47.03	0.66	47.03		
Depreciation tangible assets	-17.11	-16.15			17.11	16.15
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-16.45	30.88	0.66	47.03	17.11	16.15
Tangible assets at end of period	77.96	94.42	136.55	135.89	58.59	41.47

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.3	1.1	0.3	1.1		
Depreciation tangible assets	-1.77	-1.51			1.77	1.51
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1.47	-0.41	0.3	1.1	1.77	1.51
Tangible assets at end of period	5.42	6.89	14.44	14.14	9.02	7.25

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.3	1.1	0.3	1.1		
Depreciation tangible assets	-1.77	-1.51			1.77	1.51
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1.47	-0.41	0.3	1.1	1.77	1.51
Tangible assets at end of period	5.42	6.89	14.44	14.14	9.02	7.25

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	250	0	250		
Depreciation tangible assets	-140.11	-42.47			140.11	42.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-140.11	207.53	0	250	140.11	42.47
Tangible assets at end of period	308.45	448.56	683.12	683.12	374.67	234.56

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	250	0	250		
Depreciation tangible assets	-140.11	-42.47			140.11	42.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-140.11	207.53	0	250	140.11	42.47
Tangible assets at end of period	308.45	448.56	683.12	683.12	374.67	234.56

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	250	0	250		
Depreciation tangible assets	-140.11	-42.47			140.11	42.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-140.11	207.53	0	250	140.11	42.47
Tangible assets at end of period	308.45	448.56	683.12	683.12	374.67	234.56

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	250	0	250		
Depreciation tangible assets	-140.11	-42.47			140.11	42.47
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-140.11	207.53	0	250	140.11	42.47
Tangible assets at end of period	308.45	448.56	683.12	683.12	374.67	234.56

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1.77	0	1.77		
Depreciation tangible assets	-0.78	-0.8			0.78	0.8
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.78	0.97	0	1.77	0.78	0.8
Tangible assets at end of period	0.62	1.4	4.97	4.97	4.35	3.57

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1.77	0	1.77		
Depreciation tangible assets	-0.78	-0.8			0.78	0.8
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.78	0.97	0	1.77	0.78	0.8
Tangible assets at end of period	0.62	1.4	4.97	4.97	4.35	3.57

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.19	0.16	1.19	0.16		
Depreciation tangible assets	-1.34	-0.5			1.34	0.5
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.15	-0.34	1.19	0.16	1.34	0.5
Tangible assets at end of period	2.15	2.29	5.28	4.08	3.13	1.79

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.19	0.16	1.19	0.16		
Depreciation tangible assets	-1.34	-0.5			1.34	0.5
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.15	-0.34	1.19	0.16	1.34	0.5
Tangible assets at end of period	2.15	2.29	5.28	4.08	3.13	1.79

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.19	0.16	1.19	0.16		
Depreciation tangible assets	-1.34	-0.5			1.34	0.5
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.15	-0.34	1.19	0.16	1.34	0.5
Tangible assets at end of period	2.15	2.29	5.28	4.08	3.13	1.79

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0.00	0	0.00	0	0.00	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.19	0.16	1.19	0.16		
Depreciation tangible assets	-1.34	-0.5			1.34	0.5
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.15	-0.34	1.19	0.16	1.34	0.5
Tangible assets at end of period	2.15	2.29	5.28	4.08	3.13	1.79

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Value	Down WDV
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	As per act	as per Act

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Value	DownWDV	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	As per act	as per Act	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Value	DownWDV	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	As per act	as per Act	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Value	DownWDV	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	As per act	as per Act	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written Down Value	WDV
Useful lives or depreciation rates tangible assets	as per act	as per Act

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

..(1)

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

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

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,192.07	1,848.81	(A) 4,192.07	(B) 1,848.81
Allowance for bad and doubtful debts			0	0
Total trade receivables	4,192.07	1,848.81	4,192.07	1,848.81
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Others: : 521.07 Others : 3671

(B) Others: : 531.91 Others : 1316.9

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for other tax	(A) 465.75	(B) 104.96
Total provision for corporate tax	465.75	104.96
CSR expenditure provision	0	0
Total provisions	465.75	104.96

Footnotes

(A) Provision on Expense : 319.74 Provision for Taxation : 155.82 Audit fees payable : 2.24 For F.Y 2021-22 : 0 For F.Y 2022-23 : 0 TCS receivable : -4.05 TDS receivable : -8

(B) Provision on Expense : 32.77 Provision for Taxation : 0 Audit fees payable : 1 For F.Y 2021-22 : 1.27 For F.Y 2022-23 : 75.02 TCS receivable : -2.05 TDS receivable : -3.05

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Loans and advances to related parties [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	928.52	800.21	877	787.07
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	928.52	800.21	877	787.07
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given other related parties [Member]		Loans advances given employees [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	877	787.07	51.52	13.14
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	877	787.07	51.52	13.14
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Classification of long-term trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Long-term trade receivables [Abstract]				
Long-term trade receivables [LineItems]				
Breakup of long-term trade receivables [Abstract]				
Long-term trade receivables, gross	1,299.29	1,404.78	(A) 1,299.29	(B) 1,404.78
Allowances for bad and doubtful debts			0	0
Total long-term trade receivables	1,299.29	1,404.78	1,299.29	1,404.78
Details of long-term trade receivables due by directors, other officers or others [Abstract]				
Long-term trade receivables due by directors			0	0
Long-term trade receivables due by other officers			0	0
Details of long-term trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total long-term trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Other Deposits : 0.25 Office Deposit : 7.5 Deposit with Suppliers : 1291.54 : 0

(B) Other Deposits : 0.25 Office Deposit : 7.5 Deposit with Suppliers : 1397.03 : 0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	4,550.18	4,833.62	4,284.88	2,873.97
Mode of valuation	Textual information (40) [See below]	Textual information (41) [See below]	Textual information (42) [See below]	Textual information (43) [See below]

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	62.15	265.3	1,897.5
Mode of valuation	Textual information (44) [See below]	Textual information (45) [See below]	Textual information (46) [See below]	Textual information (47) [See below]

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	(A) 143.89	(B) 25.59
Public deposit payable, current	0	0
Total other payables, current	143.89	25.59
Advance received from customers	14.67	3.31
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(C) 37.08	(D) 14.27
Total other current liabilities	195.64	43.17
Total other non-current assets	1,299.29	1,404.78
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	(E) 207.67	(F) 163.05
Total balance with banks	207.67	163.05
Cash on hand	7.91	6.15
Total cash and cash equivalents	215.58	169.2
Total cash and bank balances	215.58	169.2
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(G) 506.98	(H) 337.7
Total other current assets	506.98	337.7

Footnotes

(A) TDS Payable : 22.12 TCS payable : 0 GST Payable : 4.35 Input GST : 117.42

(B) TDS Payable : 20.4 TCS payable : 0.84 GST Payable : 4.35 Input GST : 0

(C) Director Remuneration Payable : 37.08

(D) Director Remuneration Payable : 14.27

(E) In current account : 0.61 Fixed Deposits with Banks : 207.06

(F) In current account : 39.99 Fixed Deposits with Banks : 123.06

(G) Advance To Suppliers : 272.78 GST Refund Receivable : 0 Input GST : 0 Tax paid Against Appeal : 45.5 Other Current Assets : 188.7

(H) Advance To Suppliers : 207.56 GST Refund Receivable : 64.62 Input GST : 20.02 Tax paid Against Appeal : 45.5 Other Current Assets : 0

Textual information (40)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (41)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (42)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (43)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (44)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (45)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (46)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

Textual information (47)

Mode of valuation

Inventories "i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis. ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition. iv. Scraps are valued at estimated net realizable value. v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary."

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[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

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (48) [See below]

Textual information (48)

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

Neelam Linens And
Garments (India) Limited
(Formerly Known as
Neelam Linens and
Garments Private Limited)

CIN:
U17299MH2010PLC208010

NOTES TO THE
FINANCIAL
STATEMENTS

General Information

The Company was incorporated on September 22, 2010 as a Private Limited Company. The Company Carries on the business of manufacturing & trading of cotton made ups.

1 Summary Of Material Accounting Policies

1.1 Basis of Preparation of Financial Statements

The Financial Statements are prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting. GAAP comprises mandatory accounting standards as specified in the Company (Accounting Standards) Rules 2014, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied in preparation and presentation of financial statements

1.2 Use of Estimates

The preparation of Financial Statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates and assumptions used in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any difference between the actual results and estimates are recognized in the period in which the results are known / materialize. Any revision to accounting estimates is recognized prospectively in the current and future periods.

1.3 Presentation & Disclosure of Financial Statements

All assets and liabilities have been classified as current & non-current as per company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and time between acquisition of assets for rendering of services and their realization in cash and cash equivalents, operating cycle is less than 12 months. However, for the purpose of current / non- current classification of assets and liabilities, period of 12 months have been considered as normal operating cycle.

1.4 Property, Plant and Equipment and Depreciation

- i. Property, plant and equipment are stated at cost of acquisition / construction less accumulated depreciation and accumulated impairment losses, if any. Gross carrying amount of all property, plant and equipment are measured using cost model.
- ii. Cost of an item of property, plant and equipment includes purchase price including non - refundable taxes and duties, borrowing cost directly attributable to the qualifying asset, any costs directly attributable to bringing the asset to the location and condition necessary for its intended use and the present value of the expected cost for the dismantling/decommissioning of the asset.
- iii. Parts (major components) of an item of property, plant and equipments having different useful lives are accounted as separate items of property, plant and equipments
- iv. Subsequent expenditure related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing PPE, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.
- v. Property, plant & equipment are eliminated from financial statements either on disposal or when retired from active use. Assets held for disposal are stated at net realizable value. Losses arising in the case of retirement of property, plant and equipment and gains or losses arising from disposal of property, plant & equipment are recognized in the statement of profit and loss in the year of occurrence.
- vi. Depreciation
 - Depreciation on property, plant and equipment is provided on a Written down value (WDV) over their useful lives which is in consonance of useful life mentioned in Schedule II to the Companies Act, 2013
 - Depreciation methods, useful lives and residual values are reviewed periodically, including at the end of each financial year and adjusted prospectively.
 - In case of assets purchased, sold or discarded during the year, depreciation on such assets is calculated on pro-rata basis from the date of such addition or as the case may be, upto the date on which such asset

has been sold or discarded.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Useful life considered for depreciation are as follows :

Assets	Useful life (In years)
Air conditioner	5 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Computer	3 Years
Vehicles	10 Years
Mobile	5 Years
Motor Car	8 Years
Generator	15 Years

1.5 Intangible Assets and Amortisation

Intangible assets are recognized only if it is probable that the future economic benefits attributable to asset will flow to the Company and the cost of asset can be measured reliably. Intangible assets are stated at cost of acquisition/development less accumulated amortization and accumulated impairment loss, if any.

Cost of an intangible asset includes purchase price including non - refundable taxes and duties, borrowing cost directly attributable to the qualifying asset and any directly attributable expenditure on making the asset ready for its intended use. Intangible assets under development comprises of cost incurred on intangible assets under development that are not yet ready for their intended use as at the Balance Sheet date.

1.6 Leases

Lease arrangements where risks and rewards incidental to ownership of an asset substantially vest with the lessor are classified as operating lease.

Rental expenses on assets obtained under operating lease arrangements are recognized on a straight-line basis as an expense in the Statement of Profit and Loss over the lease term of respective lease arrangement unless there is another systematic basis which is more representative of the time pattern of the lease

1.7 Impairment

The carrying amounts of assets are reviewed at each balance sheet date for any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Based on the assessment done at each balance sheet date, recognised impairment loss is further provided or reversed depending on changes in circumstances. After recognition of impairment loss or reversal of impairment loss as applicable, the depreciation charge for the property, plant and equipment is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life. If the conditions leading to recognition of impairment losses no longer exist or have decreased, impairment losses recognized are reversed to the extent it does not exceed the carrying amount that would have been determined after considering depreciation / amortization had no impairment loss been recognized in earlier years.

1.8 Investments:

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value of long term investments is made to recognise a decline, other than temporary, on an individual investment basis. Investment transactions are accounted for on a trade date basis. In determining the holding cost of investments and the gain or loss on sale of investments, the 'weighted average cost' method is followed.

1.9 Inventories

i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis.

ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them

to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition.

- iv. Scraps are valued at estimated net realizable value.
- v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary.

- 1.10 Cash and Cash Equivalents
Cash and cash equivalents include cash in hand, cheque on hand, bank balances and deposits with banks with maturity period less than 12 months (other than on lien)
- 1.11 Cash Flow Statement
Cash Flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.
- 1.12 Revenue Recognition
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognized net of Goods and Services Tax wherever applicable

Sales of Goods: Sales of goods are recognized when significant risks and rewards of ownership of the goods have been transferred to the buyer which generally coincides with delivery and are recorded net of rebates, trade discounts and sales returns.
Sale of Licences: Export Incentive in the form of credit earned on exports made during the year, under DFIA /Duty Entitlement Pass Book (DEPB)/Target Plus Licenses(DFCE), Focus Product Market are accounted for at the time of sale/utilization of license due to uncertainty associated with respect to Sale/Utilization. Duty Drawback is accounted on Accrual Basis
- 1.13 Other Income
Interest income: Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.
Other Income - It is recognised when It is accrued
- 1.14 Foreign Currency Transactions
(i)Initial recognition - Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.
(ii)Conversion -As at balance sheet date, foreign currency monetary items are translated at closing exchange rate. Foreign currency non-monetary items are carried at historical cost using exchange rate on the date of transaction.
Exchange Difference Exchange difference arising on settlement or translation of foreign currency monetary items are recognized as income or expense in the year in which they arise except to the extent exchange differences are regarded as an adjustment to interest cost and treated in accordance with Accounting Standard 16- Borrowing Cost
- 1.15 Retirement and other Employee Benefit
(i) Short term employee benefit
All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss in the period in which the employee renders the related service. These benefits include short term compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period. Benefits such as salaries and wages, etc. and the expected cost of the bonus / ex-gratia are recognised in the period in which the employee renders the related service.
(ii) Post employment
Defined Contribution Plan :
The defined contribution plan is post-employment benefit plan under which Company contributes fixed contribution to a government administered fund and will have no obligation to pay further contribution. The Company's defined contribution plan comprises of Provident Fund and Employee State Insurance Scheme. The Company's contribution to defined contribution plans are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.
- 1.16 Taxes
(i) Current Tax : Tax expenses comprises of current tax, deferred tax charge or credit, minimum alternative tax and adjustments of taxes for earlier years. Provision for current tax is made as per the provisions of Income Tax Act, 1961.
(ii)Deferred Tax : Deferred tax charge or credit reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years and are measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised only to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. Deferred tax assets are reviewed for the appropriateness of their respective carrying amounts at each balance sheet date. At each balance sheet date the Company re-assesses

unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably/virtually certain as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

1.17 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or development of a qualifying asset are capitalized as part of the cost of the respective asset till such time the asset is ready for its intended use. A qualifying asset is an asset which necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest, exchange difference arising from foreign currency borrowings to the extent they are treated as an adjustment to the borrowing cost and other costs that an entity incurs in connection with the borrowing of funds.

1.18 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss (after tax) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the period and all periods presented is adjusted for events of bonus issue and share split. For the purpose of calculating diluted earnings per share, the net profit or loss (after tax) for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES). PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity share

1.18 Segment Reporting

A reportable segment is a business segment or a geographical segment identified on the basis of foregoing definitions for which segment information is required to be disclosed by this Standard. The basic factor for Business segment is the nature of the Services for the Company. Which is a distinguishable component that is engaged in providing an individual product or a group of related products and that is subject to risks and returns that are different from those of other business segments or as a whole Business.

The basic factor Geographical segment, for the Company, is relationships between operations in different geographical areas in terms of India and Outside India., which is a distinguishable component that is engaged in providing products or within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

1.19 Provisions and Contingent liabilities and asset

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value (except retirement benefits) and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

A Contingent Asset is neither recognised nor disclosed in the financial statements.

1.20 Events after Balance Sheet

Events occurring after the balance sheet date that indicate that an asset may have been impaired, or that a liability may have existed, at the balance sheet date are, therefore, taken into account in identifying contingencies and in determining the amounts at which such contingencies are included in financial statements

1.21 The various figures of financial statement have been regrouped or reclassified wherever necessary.

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (49) [See below]

Textual information (49)**Disclosure of employee benefits explanatory [Text Block]****Retirement and other Employee Benefit****(i) Short term employee benefit**

All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss in the period in which the employee renders the related service. These benefits include short term compensated absences such as paid annual leave. The undiscounted amount of short-term employee

benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period. Benefits such as salaries and wages, etc. and the expected cost of the bonus / ex-gratia are recognised in the period in which the employee renders the related service.

(ii) Post employment**Defined Contribution Plan :**

The defined contribution plan is post-employment benefit plan under which Company contributes fixed contribution to a government administered fund and will have no obligation to pay further contribution. The Company's defined contribution plan comprises of Provident Fund and Employee State Insurance Scheme. The Company's contribution to defined contribution plans are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

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

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Bhavin Kantilal Jethwa	Bhavin Kantilal Jethwa	KANTILAL JIVRAM JETHVA	KANTILAL JIVRAM JETHVA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADCPJ9261B	ADCPJ9261B	AAAPJ6749D	AAAPJ6749D
Description of nature of related party relationship	Others	Key Management Personnel	Others	Key Management Personnel
Description of nature of transactions with related party	Director and Key Managerial Remuneration Loan from Directors and Relatives	Director and Key Managerial Remuneration Loan from Directors	Director and Key Managerial Remuneration Loan from Directors and Relatives	Director and Key Managerial Remuneration Loan from Directors
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Janki Bhavin Jethwa	Janki Bhavin Jethwa	Manish Dwarkaprasad Kamalia	Manish Dwarkaprasad Kamalia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGRPJ4622J	AGRPJ4622J	ADGPK4525P	ADGPK4525P
Description of nature of related party relationship	Others	Key Management Personnel	Others	Key Management Personnel
Description of nature of transactions with related party	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration	No Transaction
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Siddhi Ronit Shah	Siddhi Ronit Shah	Chetan Dinesh Solanki	Chetan Dinesh Solanki
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJCPJ7834J	AJCPJ7834J	DZCPS7860G	DZCPS7860G
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration	Director and Key Managerial Remuneration
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	7	8	9
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]			
Disclosure of relationship and transactions between related parties [LineItems]			
Name of related party	Kantilal Jivaram Jethwa HUF	Bhavin Kantilal Jethwa HUF	Narendra Ravjibhai Patel
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAHHK6646K	AAGHB7273J	ABFPP3282M
Description of nature of related party relationship	Others	Others	Key Management Personnel
Description of nature of transactions with related party	Loan	Loan	No Transaction
Amount written off during period in respect of debts due from related parties		0	0
Amount written back during period in respect of debts due to related parties		0	0

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

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

[201400] Notes - Leases

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

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

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	246.04	237.86
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	246.04	237.86

[202800] Notes - Subsidiary information

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

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

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	29.53	20.08
Total deferred tax assets	29.53	20.08

[202400] Notes - Investments in associates

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

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

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

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

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

[202700] Notes - Cash flow statements

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

	31/03/2024	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	215.58	169.2	198.46
Total cash and cash equivalents	215.58	169.2	

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	7,418.09	5,595.44
Revenue from sale of services	2,815.82	4,760.86
Total revenue from operations other than finance company	10,233.91	10,356.3
Total revenue from operations	10,233.91	10,356.3
Other income	240.51	184.82
Total revenue	10,474.42	10,541.12
Expenses [Abstract]		
Cost of materials consumed	9,113.8	9,125.85
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	58.15	48.86
Finance costs	544.4	446.17
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	161.1	61.43
Total depreciation, depletion and amortisation expense	161.1	61.43
CSR expenditure	0	0
Other expenses	280.86	529.08
Total expenses	10,158.31	10,211.39
Total profit before prior period items, exceptional items, extraordinary items and tax	316.11	329.73
Total profit before extraordinary items and tax	316.11	329.73
Total profit before tax	316.11	329.73
Tax expense [Abstract]		
Current tax	79.52	75.03
Deferred tax	-9.45	16.84
Total tax expense	70.07	91.87
Total profit (loss) for period from continuing operations	246.04	237.86
Total profit (loss) for period before minority interest	246.04	237.86
Total profit (loss) for period	246.04	237.86
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 1.66	[INR/shares] 1.65
Diluted earnings per equity share	[INR/shares] 1.66	[INR/shares] 1.65

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	7,418.09	5,595.44
Total revenue from sale of products	7,418.09	5,595.44
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	2,815.82	4,760.86
Total revenue from sale of services	2,815.82	4,760.86
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Other allowances deduction other income	(A) 240.51	(B) 184.82
Total other non-operating income	240.51	184.82
Total other income	240.51	184.82
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(C) 544.4	(D) 446.17
Total interest expense	544.4	446.17
Total finance costs	544.4	446.17
Employee benefit expense [Abstract]		
Salaries and wages	35.17	34.17
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	22.8	14.27
Total remuneration to directors	22.8	14.27
Total managerial remuneration	22.8	14.27
Staff welfare expense	0.18	0.42
Total employee benefit expense	58.15	48.86
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	6.22	4.25
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	44.95	69.73
Total rates and taxes excluding taxes on income	44.95	69.73
Electricity expenses	1.19	2.93
Telephone postage	(E) 4.64	(F) 3.48
Printing stationery	0.08	0.29
Travelling conveyance	10.17	6.38
Legal professional charges	76.69	59.33
Directors sitting fees	0	0
Donations subscriptions	1.66	0.61
Advertising promotional expenses	7.52	2.11
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0

Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	6.88	1
Total payments to auditor	6.88	1
Miscellaneous expenses	(G) 120.86	(H) 378.97
Total other expenses	280.86	529.08
Current tax [Abstract]		
Current tax pertaining to current year	79.52	75.03
Total current tax	79.52	75.03

Footnotes

(A) Duty Drawback : 115.08 Unrealised Exchange Gain : 88.03 Realised Exchange Gain : 23.31 Interest Income : 14.09 Interest Subvention : 0 Miscellaneous Income : 0

(B) Duty Drawback : 84.83 Unrealised Exchange Gain : 12.47 Realised Exchange Gain : 70.44 Interest Income : 9.64 Interest Subvention : 6.83 Miscellaneous Income : 0.61

(C) Processing Fees & Pre-Closure Charges : 20 Interest on Loan : 496.02 Bank Charges : 28.38

(D) Processing Fees & Pre-Closure Charges : 49.92 Interest on Loan : 365.21 Bank Charges : 31.04

(E) Telephone & Internet : 1.24 Courier Charges : 3.4

(F) Telephone & Internet : 0.57 Courier Charges : 2.91

(G) Testing Charges : 0.27 Office Expenses : 1.7 Motor Car Expense : 2.36 Transport Charges : 11.65 Commission & Brokerage : 15.48 Freight, Clearing & Forwarding : 37.75 Other Expense : 51.65

(H) Testing Charges : 0.4 Office Expenses : 5.82 Motor Car Expense : 22.64 Transport Charges : 15.38 Commission & Brokerage : 11.41 Freight, Clearing & Forwarding : 314.88 Other Expense : 8.44

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue royalties	(A) 2,815.82	(B) 4,760.86
Total gross income from services rendered	2,815.82	4,760.86
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Export sale traded goods	7,418.09	5,595.44
Total export turnover goods, gross	7,418.09	5,595.44
Total revenue from sale of products	7,418.09	5,595.44
Domestic revenue services	2,815.82	4,760.86
Total revenue from sale of services	2,815.82	4,760.86
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Footnotes

(A) Sale of Licences Sale of Licences : 2815.82

(B) Sale of Licences Sale of Licences : 4760.86

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (50) [See below]

Textual information (50)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognized net of Goods and Services Tax wherever applicable

Sales of Goods: Sales of goods are recognized when significant risks and rewards of ownership of the goods have been transferred to the buyer which generally coincides with delivery and are recorded net of rebates, trade discounts and sales returns.

Sale of Licences: Export Incentive in the form of credit earned on exports made during the year, under DFIA /Duty Entitlement Pass Book (DEPB)/Target Plus Licenses(DFCE), Focus Product Market are accounted for at the time of sale/utilization of license due to uncertainty associated with respect to Sale/Utilization. Duty Drawback is accounted on Accrual Basis

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Bhavin Kantilal Jethwa	KANTILAL JIVRAM JETHVA	Janki Bhavin Jethwa	Manish Dwarkaprasad Kamalia
Director identification number of key managerial personnel or director	03111560	03111562	03111564	07314412
Permanent account number of key managerial personnel or director	ADCPJ9261B	AAAPJ6749D	AGRPJ4622J	ADGPK4525P
Date of birth of key managerial personnel or director	15/07/1981	24/12/1950	29/01/1987	04/07/1971
Designation of key managerial personnel or director	Managing Director	Whole Time Director	Other Non Executive Director	Independent Director
Qualification of key managerial personnel or director	B.Com	B.A.	HSC, Executive Diploma in International Business Management	Commerce Graduate
Shares held by key managerial personnel or director	[shares] 81,88,000	[shares] 12,40,000	[shares] 7,75,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	7.2	12	3.6	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	7.2	12	3.6	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	7.2	12	3.6	0

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

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

Key managerial personnels and directors [Axis]	6
	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	Chetan Dinesh Solanki
Permanent account number of key managerial personnel or director	DZCPS7860G
Date of birth of key managerial personnel or director	22/12/1993
Designation of key managerial personnel or director	CFO
Qualification of key managerial personnel or director	Bachelor of Engineering
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[301000] Notes - Corporate social responsibility

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No