# E TRAV TECH LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

## [700300] Disclosure of general information about company

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

| | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** |
|---|---|---|
| Name of company | E TRAV TECH LIMITED | |
| Corporate identity number | U63000GJ1995PLC027714 | |
| Permanent account number of entity | AAECR8945A | |
| Address of registered office of company | SUR. NO. 1420, WARD NO.8, NR. ROSHANI DEPT. STORES SWAMI V , IVEKAND ROAD, VANIYAWADI MAIN ROA D NA , Rajkot , GUJARAT , INDIA - 360002 | |
| Type of industry | Commercial and Industrial | |
| 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 | Consolidated | |
| 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 | |

# [700400] Disclosures - Auditors report

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]** **..(1)**

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

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Auditor's disclaimer remark [Member] | Clause not applicable [Member] |
|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 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 (1) [See below] | | |
| Disclosure in auditors report relating to inventories | Textual information (2) [See below] | | |
| Disclosure in auditors report relating to loans | | Textual information (3) [See below] | |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | Textual information (4) [See below] | | |
| Disclosure in auditors report relating to deposits accepted | | | Textual information (5) [See below] |
| Disclosure in auditors report relating to maintenance of cost records | | | Textual information (6) [See below] |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (7) [See below] | | |
| Disclosure in auditors report relating to default in repayment of financial dues | As per Audit Report | | |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | Textual information (8) [See below] | | |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Textual information (9) [See below] | | |
| Disclosure in auditors report relating to managerial remuneration | Textual information (10) [See below] | | |
| Disclosure in auditors report relating to Nidhi Company | | | In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company |
| Disclosure in auditors report relating to transactions with related parties | Textual information (11) [See below] | | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | Textual information (12) [See below] | | |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | Textual information (13) [See below] | | |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | | Textual information (14) [See below] |

**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 | Mahendra Doshi & Associates |
| Name of auditor signing report | Mahendra Kantilal Doshi |
| Firms registration number of audit firm | 105765W |
| Membership number of auditor | 041316 |
| Address of auditors | 303 Zest Business Spaces,16 M G Rd, Nr Doshi Nursing Home East - West Flyover, Ghatkopar East Mumbai MAHARASHTRA - 400077 |
| Permanent account number of auditor or auditor's firm | AAAPD9797M |
| SRN of form ADT-1 | T13356563 |
| Date of signing audit report by auditors | 09/09/2024 |
| Date of signing of balance sheet by auditors | 09/09/2024 |

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

| | **01/04/2023 to 31/03/2024** |
|---|---|
| Disclosure in auditor’s report explanatory [TextBlock] | Textual information (15) [See below] |
| Whether companies auditors report order is applicable on company | Yes |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No |

# Textual information (1)

## Disclosure in auditors report relating to fixed assets

i. The Company does not have any material pending litigations which would impact its financial position. ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses. iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company. (a) The management has represented that to the best of his knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds)by the company to or in any other person or entity, including foreign entity(“intermediaries”), with the understanding, whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“ultimate beneficiaries”)or provide any guarantee, security or the like on behalf of the ultimate beneficiaries. (b) The management has represented that to the best of his 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. iv. The company has not declared any dividend during the year. 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, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

# Textual information (2)

## Disclosure in auditors report relating to inventories

INVENTORIES:- a. In our opinion and according to the information and explanation given to us, the business of the company is related to providing of Tour and travel services. The company does not keep any inventory on its own except for some exception transactions. b. In terms of Information and explanation sought by us, and given by the company and books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that during the year company has not been sanctioned working capital limit in excess of Rs 5 crore in aggregate from bank and financial institution on the basis of security of current assets

# Textual information (3)

**Disclosure in auditors report relating to loans**

a.In terms of Information and explanation sought by us, and given by the company and books of accounts and records examined by us in the normal course of audit the Company has granted unsecured loans to companies, firms, Limited Liability partnerships and other parties as stated below in table Particulars Loan Amount (in crores) A.Aggregate Loan amount provided during year ·Subsidiary/Associates Nil ·Others 21.55 B.Balance outstanding as at Balance sheet date in respect of above cases ·Subsidiary/Associates Nil ·Others 16.35 b. In our opinion and according to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees, provided during the year are, prima facie, not prejudicial to the company interest. c. In relation to loans and advances, there is no schedule of repayment of principal and interest, hence receipts accordingly is not verified. d. In our opinion and according to the information and explanation given to us, during the course of audit there is no loan amount of overdue more than 90 days and hence reporting under the same is not applicable. e. In our opinion and according to the information and explanation given to us, during the course of audit there is no loan amount granted to settle the overdue of the existing loan of the same party, hence reporting under the same is not applicable to the company. f. In our opinion and according to the information and explanation given to us, during the course of audit there is no loan amount granted during the year, which is repayable on demand to persons specified in clause 2 (76) of the companies act 2013.

# Textual information (4)

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

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013, in respect of loans, investments, guarantees, and security

# Textual information (5)

**Disclosure in auditors report relating to deposits accepted**

a. In our opinion and according to the information and explanation given to us, the company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under, wherever applicable. b. According to the information and explanation given to us and based on our verification of documents in the course of audit, there has not been any deemed deposits during the year.

# Textual information (6)

**Disclosure in auditors report relating to maintenance of cost records**

As informed to us and as per the provision of section-148(1) of the act r.w. companies (cost records and audit) rules, 2014, our company is not falling within the specified class of companies, which are obliged to maintain cost records, hence reporting under the said clause is not applicable

# Textual information (7)

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

a. According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service tax, Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, and any other statutory dues with the appropriate authorities. As per information and explanations given to us, and based on verification of documents and records, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on which they become payable. a.According to the information and explanation given to us, there are no dues under dispute in relation to Goods and service tax, Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax and any other statutory liability except as stated below Name of Statute Nature of Disputed Dues Amount involved in dispute (in crores) Unpaid Amount (in crores) Period to which amount relates Forum where dispute is pending Income Tax Act 1961 Tax and Interest 2.07 2.07 AY 20-21 Order is passed by Assessment unit of Income tax

# Textual information (8)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer(IPO), further public offer (FPO) during the previous year and hence the reporting in relation to the fund raised have been utilised for the purpose for which it was raised is not to be reported.

# Textual information (9)

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

a. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company or no fraud on the company by any person has been reported during the year. b. As there is no fraud in terms of section 143(12) of the act, so reporting in the form ADT-4 during the year by an auditor was not required to file. c. In terms of section-177(9) of the act, it is not mandatory for the said company to establish vigil mechanism set in the company.

# Textual information (10)

**Disclosure in auditors report relating to managerial remuneration**

According to information and explanations given to us and based on our examination of the records of the company, the company has paid managerial remuneration in accordance with the provision of section-197 of the act

# Textual information (11)

**Disclosure in auditors report relating to transactions with related parties**

Based upon the audit procedures performed and the information and explanations given by the management, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements with Applicable Accounting Standards AS-18.

# Textual information (12)

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

In terms of Information and explanation sought by us, and given by the company and books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state Company has not done any Preferential allotment or private placement of Equity shares during the Year.

# Textual information (13)

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

According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors, except perquisites 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 (14)

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

In our opinion, the said company is not in to the business of finance nor NBFC and not a Core Investment company (CIC) hence is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

# Textual information (15)

**Disclosure in auditor’s report explanatory [Text Block]**

INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF E TRAV TECH LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of E TRAV TECH LIMITED (hereinafter referred to as “the Holding Company”) and its subsidiaries (the Holding Company and its Subsidiaries together referred to as “the Group”) comprising of the Consolidated Balance Sheet, Consolidated Statement of Profit and Loss and consolidated Cash Flow Statement for the year ended 31st March 2024, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the Consolidated Financial Statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 (‘the Act’) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2024, its consolidated profits and its consolidated cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment and based on the consideration of the reports of the other auditors on separate financial statements of the subsidiaries, associates and joint ventures, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, during the year we could not see any key audit matters that requires significant reporting.

Other Information

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

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether such 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 Consolidated financial Statements

The Holding Company’s Board of Directors is responsible for the preparation of these consolidated financial statements in terms of their requirements of the Companies Act, 2013 (hereinafter referred to as “the Act”) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of the preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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.

While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company’s preparation of the consolidated financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Holding Company’s Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

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

Other Matters

We did not audit the financial statements of the foreign subsidiary, whose financial statements have been incorporated in the consolidated financial statements. These financial statements have been audited by other auditors / Independent firms of Chartered Accountants whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-section (3) of section 143 of the Act in so far as it relates to the aforesaid subsidiary, are based solely on the reports of the other auditors / Independent firm of Chartered Accountants.

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 Section 143 (11) of the Act, we give in the “Annexure A” a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

• We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

• In our opinion proper books of account as required by law relating to the preparation of the aforesaid consolidated financial statements have been kept so far as appears from our examination of those books and records of the Group.

• The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained by the Holding Company and its subsidiaries included in the Group, including the relevant records relating to the preparation of the consolidated financial statements.

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

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

• With respect to the adequacy of Internal financial controls over the financial reporting of the Holding Company and its subsidiary companies and the operating effectiveness of such controls, please refer to our separate report in “Annexure B.”

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

• The consolidated financial statements disclose the impact, if any, of pending litigations as at March 31, 2024 on the consolidated financial position of the Group.

• The Group did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

• There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.

• (a) The management has represented that to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(b) The management has represented that to the best of his 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.

• The Holding Company or its subsidiary have not declared any dividend during the year.

• The Holding Company has used accounting software 'Tally' for maintaining its books of account. The feature of recording audit trail (edit log) facility was implemented during the year and has been in operation for all transactions recorded in the software post the date of installation. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

The Subsidiary Company whose financial statements have been incorporated in these consolidated financial statements, is established outside India (in UAE) and hence the provisions of Companies Act, 2013 with respect to using accounting software which has a feature of recording audit trail (edit log) facility is not applicable to the subsidiary company. In view of the same, we are unable to comment on the same.

For Mahendra Doshi & Associates LLP
Chartered Accountants

Firm Registration No : 105765W/W101009

CA Mahendra Doshi

Partner

Membership No : 041316

Place: Mumbai

Date : 9th September, 2024

UDIN : 24041316BKCBYZ7221

Annexure ‘A’ to the Independent Auditor’s report on the consolidated financial statements

Referred to in Paragraph 1 under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date for the year ended March 31st, 2024.

With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to

us, and based on the CARO reports issued by us of companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, we report that in respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks in the CARO reports of the said companies included in the Consolidated Financial Statements.

For Mahendra Doshi & Associates LLP
Chartered Accountants

Firm Registration No : 105765W/W101009

CA Mahendra Doshi

Partner

Membership No : 041316

Place: Mumbai

Date : 9th September, 2024

UDIN : 24041316BKCBYZ7221

ANNEXURE ‘B’ TO THE INDEPENDENT AUDITORS’ REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Referred to in Paragraph 2(f) under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date for the year ended March 31st, 2024.

Report on the Internal Financial Controls under clause (i) of sub-section 3 of Section 143 of the Act

In conjunction with the audit of the consolidated Financial Statements of the Company as of and for the year ended March 31, 2024, we have audited the internal financial controls over financial reporting of E Trav Tech Limited, ("hereinafter referred to as the Holding Company") and its subsidiaries as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its subsidiaries are responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).” These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Holding Company and its subsidiaries have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of

India.

For Mahendra Doshi & Associates LLP
Chartered Accountants

Firm Registration No : 105765W/W101009

Membership No: 041316

Place: Mumbai

Date : 9th September, 2024

UDIN : 24041316BKCBYZ7221

# [110000] Balance sheet

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

| | 31/03/2024 | 31/03/2023 | 31/03/2022 |
|---|---|---|---|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 258.7 | 44.28 | 59 |
| Capital work-in-progress | 1,342.62 | 0 | |
| Goodwill | 244.53 | 244.53 | |
| Other intangible assets | 33.05 | 40.24 | 13.2 |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 1,298.82 | 298.13 | |
| Trade receivables, non-current | 0 | 0 | |
| Loans, non-current | 455.54 | 444.6 | |
| Total non-current financial assets | 1,754.36 | 742.73 | |
| Deferred tax assets (net) | 20.1 | 7.9 | |
| Other non-current assets | 68.8 | 13.32 | |
| Total non-current assets | 3,722.16 | 1,093 | |
| Current assets [Abstract] | | | |
| Inventories | 0 | 0 | |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Trade receivables, current | 2,057.33 | 502.46 | |
| Cash and cash equivalents | 2,092.46 | 229.88 | |
| Loans, current | 0 | 0 | |
| Other current financial assets | 6,991.06 | 5,148.22 | |
| Total current financial assets | 11,140.85 | 5,880.56 | |
| Other current assets | 169.27 | 77.19 | |
| Total current assets | 11,310.12 | 5,957.75 | |
| Total assets | 15,032.28 | 7,050.75 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 2,227.3965 | 1,294.9996 | 123.3333 |
| Other equity | 11,266.18 | 1,674.12 | |
| Total equity attributable to owners of parent | 13,493.58 | 2,969.12 | |
| Non controlling interest | 0 | 0 | |
| Total equity | 13,493.58 | 2,969.12 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 130.73 | 0 | |
| Total non-current financial liabilities | 130.73 | 0 | |
| Provisions, non-current | 9.45 | 11.84 | |
| Total non-current liabilities | 140.18 | 11.84 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 14.52 | 178.03 | |
| Trade payables, current | 341.69 | 2,034.17 | |
| Total current financial liabilities | 356.21 | 2,212.2 | |
| Other current liabilities | 511.37 | 1,410.37 | |
| Provisions, current | 530.94 | 447.22 | |
| Total current liabilities | 1,398.52 | 4,069.79 | |
| Total liabilities | 1,538.7 | 4,081.63 | |
| Total equity and liabilities | 15,032.28 | 7,050.75 | |

# [210000] Statement of profit and loss

**Earnings per share [Table]** **..(1)**

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Statement of profit and loss [Abstract] | | |
| Earnings per share [Abstract] | | |
| Earnings per share [Line items] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 1.4 | [INR/shares] 12.81 |
| Basic earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total basic earnings (loss) per share | [INR/shares] 1.4 | [INR/shares] 12.81 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 1.4 | [INR/shares] 12.81 |
| Diluted earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total diluted earnings (loss) per share | [INR/shares] 1.4 | [INR/shares] 12.81 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 5,585.48 | 1,883.07 |
| Other income | 495.04 | 1,626.9 |
| Total income | 6,080.52 | 3,509.97 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 0 | 0 |
| Purchases of stock-in-trade | 2,294.71 | 870.61 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| Employee benefit expense | 494.11 | 252.99 |
| Finance costs | 3.25 | 5.7 |
| Depreciation, depletion and amortisation expense | 30.9 | 29.39 |
| Other expenses | 756.48 | 283.98 |
| Total expenses | 3,579.45 | 1,442.67 |
| Profit before exceptional items and tax | 2,501.07 | 2,067.3 |
| Total profit before tax | 2,501.07 | 2,067.3 |
| Tax expense [Abstract] | | |
| Current tax | 526.76 | 443 |
| Deferred tax | -12.2 | -33.96 |
| Total tax expense | 514.56 | 409.04 |
| Total profit (loss) for period from continuing operations | 1,986.51 | 1,658.26 |
| Tax expense of discontinued operations | 11.84 | 0 |
| Total profit (loss) from discontinued operations after tax | -11.84 | 0 |
| Total profit (loss) for period | 1,974.67 | 1,658.26 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | No | No |
| Other comprehensive income net of tax [Abstract] | | |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract] | | |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments | 0 | 0 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 0 | 0 |
| Total other comprehensive income | 0 | 0 |
| Total comprehensive income | 1,974.67 | 1,658.26 |
| Comprehensive income OCI components presented before tax [Abstract] | | |
| Whether company has comprehensive income OCI components presented before tax | No | No |
| Other comprehensive income before tax [Abstract] | | |
| Total other comprehensive income | 0 | 0 |
| Total comprehensive income | 1,974.67 | 1,658.26 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Diluted earnings per share [Abstract] | | |

# [400200] Statement of changes in equity

**Statement of changes in equity [Table]** **..(1)**

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

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 1,974.67 | 1,658.26 | | 1,974.67 |
| Changes in comprehensive income components | -647.5 | -384.24 | | -647.5 |
| Total comprehensive income | 1,327.17 | 1,274.02 | | 1,327.17 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 2.86 | -1.94 | | 2.86 |
| Deductions to reserves [Abstract] | | | | |
| Securities premium adjusted bonus shares | 0 | 0 | | 0 |
| Other deductions to reserves | 0 | 787.67 | | 0 |
| Total deductions to reserves | 0 | 787.67 | | 0 |
| Increase (decrease) through other changes, equity | 8,262.03 | 0 | | 8,262.03 |
| Total other changes in equity | 8,264.89 | -789.61 | | 8,264.89 |
| Total increase (decrease) in equity | 9,592.06 | 484.41 | | 9,592.06 |
| Other equity at end of period | 11,266.18 | 1,674.12 | 1,189.71 | 11,266.18 |

**Statement of changes in equity [Table]** **..(2)**

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

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Equity component of financial instrument [Member] | |
|---|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 1,658.26 | | 1,974.67 | 1,658.26 |
| Changes in comprehensive income components | -384.24 | | -647.5 | -384.24 |
| Total comprehensive income | 1,274.02 | | 1,327.17 | 1,274.02 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | -1.94 | | 0 | -1.94 |
| Deductions to reserves [Abstract] | | | | |
| Securities premium adjusted bonus shares | 0 | | 0 | 0 |
| Other deductions to reserves | 787.67 | | | |
| Total deductions to reserves | 787.67 | | 0 | 0 |
| Increase (decrease) through other changes, equity | 0 | | | |
| Total other changes in equity | -789.61 | | 0 | -1.94 |
| Total increase (decrease) in equity | 484.41 | | 1,327.17 | 1,272.08 |
| Other equity at end of period | 1,674.12 | 1,189.71 | 3,001.29 | 1,674.12 |

**Statement of changes in equity [Table]** **..(3)**

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

| Components of equity [Axis] | Equity component of financial instrument [Member] | Reserves [Member] | | |
|---|---|---|---|---|
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | 2.86 | 0 | |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | | 0 | 787.67 | |
| Total deductions to reserves | | 0 | 787.67 | |
| Increase (decrease) through other changes, equity | | 8,262.03 | 0 | |
| Total other changes in equity | | 8,264.89 | -787.67 | |
| Total increase (decrease) in equity | | 8,264.89 | -787.67 | |
| Other equity at end of period | 402.04 | 8,264.89 | 0 | 787.67 |

**Statement of changes in equity [Table]** **..(4)**

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

| Components of equity [Axis] | Securities premium reserve [Member] | | | Foreign currency translation reserve [Member] |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Total comprehensive income | 0 | 0 | | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | 0 | | 2.86 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 0 | 787.67 | | |
| Total deductions to reserves | 0 | 787.67 | | |
| Increase (decrease) through other changes, equity | 8,262.03 | 0 | | |
| Total other changes in equity | 8,262.03 | -787.67 | | 2.86 |
| Total increase (decrease) in equity | 8,262.03 | -787.67 | | 2.86 |
| Other equity at end of period | 8,262.03 | 0 | 787.67 | 2.86 |

**Statement of changes in equity [Table]** **..(5)**

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

| Components of equity [Axis] | Foreign currency translation reserve [Member] |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | |
| Statement of changes in equity [Line items] | |
| Equity [Abstract] | |
| Changes in equity [Abstract] | |
| Comprehensive income [Abstract] | |
| Profit (loss) for period | 0 |
| Other changes in equity [Abstract] | |
| Other additions to reserves | 0 |
| Total other changes in equity | 0 |
| Total increase (decrease) in equity | 0 |
| Other equity at end of period | 0 |

## [320000] Cash flow statement, indirect

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
|---|---|---|---|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before tax | 2,501.07 | 2,067.3 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for finance costs | 3.25 | 5.7 | |
| Adjustments for decrease (increase) in trade receivables, current | -1,619.25 | -479.7 | |
| Adjustments for decrease (increase) in other current assets | -92.08 | 1.17 | |
| Adjustments for increase (decrease) in trade payables, current | -1,692.49 | 907.05 | |
| Adjustments for increase (decrease) in other current liabilities | -899 | 1,195.04 | |
| Adjustments for depreciation and amortisation expense | 30.9 | 29.39 | |
| Adjustments for provisions, current | 0 | 4 | |
| Adjustments for provisions, non-current | 58.77 | 0 | |
| Adjustments for other financial liabilities, current | -64.38 | 0 | |
| Other adjustments for which cash effects are investing or financing cash flow | -452.12 | -5,102.09 | |
| Other adjustments to reconcile profit (loss) | 0 | -1,542.84 | |
| Other adjustments for non-cash items | -2.43 | 0.89 | |
| Total adjustments for reconcile profit (loss) | -4,728.83 | -4,981.39 | |
| Net cash flows from (used in) operations | -2,227.76 | -2,914.09 | |
| Dividends received | -0.65 | 0 | |
| Interest received | -475.88 | -70.86 | |
| Income taxes paid (refund) | -375.36 | 409.05 | |
| Net cash flows from (used in) operating activities | -2,328.93 | -3,394 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Other cash receipts from sales of equity or debt instruments of other entities | 249.91 | 3,913.74 | |
| Proceeds from sales of property, plant and equipment | -1,580.74 | -6.44 | |
| Purchase of investment property | 1,000.69 | 0 | |
| Purchase of other long-term assets | -55.48 | 0 | |
| Cash receipts from repayment of advances and loans made to other parties | -1,566.82 | 0 | |
| Dividends received | -0.65 | 0 | |
| Interest received | -475.88 | 70.86 | |
| Net cash flows from (used in) investing activities | -4,319.39 | 3,978.16 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from issuing shares | 8,546.93 | -0.24 | |
| Proceeds from issuing other equity instruments | -163.51 | 97.05 | |
| Proceeds from borrowings | 130.73 | -500.55 | |
| Interest paid | 3.25 | 5.7 | |
| Net cash flows from (used in) financing activities | 8,510.9 | -409.44 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 1,862.58 | 174.72 | |
| Net increase (decrease) in cash and cash equivalents | 1,862.58 | 174.72 | |
| Cash and cash equivalents cash flow statement at end of period | 2,092.46 | 229.88 | 55.16 |

## [610100] Notes - List of accounting policies

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (16) [See below] | As per notes |

# Textual information (16)

## Disclosure of significant accounting policies [Text Block]

Notes forming part of the Financial Statements

• COMPANY INFORMATION

E Trav Tech Limited is company incorporated under Companies Act 2013. It is Primarily engaged in business of Tour and Travel services. The registered office of the company is situated at Ward No.8, Nr. Roshani Dept. Stores, Swami Vivekand Road, Vaniyawadi Main Road, Rajkot, Gujarat, India, 360002.

• SIGNIFICANT ACCOUNTING POLICIES

• Basis of Preparation

These consolidated financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The consolidated financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to E Trav Tech Limited ('the Company') and its subsidiary company. The consolidated financial statements have been prepared on the following basis:

a) The financial statements of the Company and its subsidiary companies are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intragroup transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements".

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

c) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognised in the financial statements as Goodwill or Capital Reserve, as the case may be.

d) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as of the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

e) Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.

f) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

g) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

• Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

• Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

| Type of Assets | Useful Life |
|---|---|
| Buildings | 30 Years |
| Plant and Equipment | 15 Years |
| Furniture and Fixtures | 10 Years |
| Vehicles | 8 Years |
| Office equipment | 5 Years |
| Computers | 3 Years |

• Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

• Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

• Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

| Classification | Valuation Policy | 31 March 2024 | 31 March 2023 |
|---|---|---|---|
| Finished Goods | At lower of cost or net realizable value. | - | - |
| Raw Material | At lower of cost or net realizable value. | - | - |
| WIP | At Cost | - | - |
| Consumables | At Cost | - | - |

• Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

• Revenue recognition

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Till Financial year 2020-2021, the revenue from operations was recorded at Gross Fare charged for booking of Hotels, flights and other services and accordingly Purchase was booked for Gross Fare paid for booking of Hotels, flights and other services. From Financial Year 2021-2022, we are recording Sale and Purchase of Net service fees charged or paid by the company and only in case of few services, we have continued the

policy of Gross fare in the books of accounts wherein entire service is offered as club service.
• Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.
• Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise’s net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.
• Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.
• Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.
• Provisions, Contingent liabilities and Contingent assets

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 reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value 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. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.
• Other Statutory Information
• The company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property
• The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
• The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall :

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
• The company has not received any fund from any person(s) or entity(ies), including foreign entities with the understanding (whether recorded in writing or otherwise) that the company shall:
• directly or indirectly mail or invest in other person or entities identified h any manner whatsoever by or on behalf of company (ultimate beneficiaries) or (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries
• The company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961(such as search or survey or any other relevant provision of the Income Tax Act, 1961
• The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017
• The Company is not declared wilful defaulter by any bank or financial institution or lender during the year
• he Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
• The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained
• The title deeds of all the Immovable properties, (other than immovable properties where the Companies the lessee and the lease agreements are duly executed in favour of the Company) are disclosed In the financial statements included in property, plant and equipment and capital work-in-progress are held In the name of the Company as at the balance sheet date.
• The Company does not have any transactions with companies which are struck off.

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

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

| | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | | |
| Statement of Ind AS compliance [TextBlock] | As mentioned in the Audit Report | As mentioned in the Audit Report |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Description of reason why reclassification of comparative amounts is impracticable | As per Notes | As per Notes |
| Description of nature of necessary adjustments to provide comparative information | As per Notes | As per Notes |
| Disclosure of significant accounting policies [TextBlock] | Textual information (17) [See below] | As per notes |

# Textual information (17)

## Disclosure of significant accounting policies [Text Block]

Notes forming part of the Financial Statements

• COMPANY INFORMATION

E Trav Tech Limited is company incorporated under Companies Act 2013. It is Primarily engaged in business of Tour and Travel services. The registered office of the company is situated at Ward No.8, Nr. Roshani Dept. Stores, Swami Vivekand Road, Vaniyawadi Main Road, Rajkot, Gujarat, India, 360002.

• SIGNIFICANT ACCOUNTING POLICIES

• Basis of Preparation

These consolidated financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The consolidated financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to E Trav Tech Limited ('the Company') and its subsidiary company. The consolidated financial statements have been prepared on the following basis:

a) The financial statements of the Company and its subsidiary companies are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intragroup transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements".

b) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

c) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognised in the financial statements as Goodwill or Capital Reserve, as the case may be.

d) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as of the date of disposal is recognised in the consolidated Profit and Loss Statement being the profit or loss on disposal of investment in subsidiary.

e) Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.

f) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

g) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

• Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

• Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

| Type of Assets | Useful Life |
|---|---|
| Buildings | 30 Years |
| Plant and Equipment | 15 Years |
| Furniture and Fixtures | 10 Years |
| Vehicles | 8 Years |
| Office equipment | 5 Years |
| Computers | 3 Years |

• Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

• Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

• Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

| Classification | Valuation Policy | 31 March 2024 | 31 March 2023 |
|---|---|---|---|
| Finished Goods | At lower of cost or net realizable value. | - | - |
| Raw Material | At lower of cost or net realizable value. | - | - |
| WIP | At Cost | - | - |
| Consumables | At Cost | - | - |

• Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

• Revenue recognition

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Till Financial year 2020-2021, the revenue from operations was recorded at Gross Fare charged for booking of Hotels, flights and other services and accordingly Purchase was booked for Gross Fare paid for booking of Hotels, flights and other services. From Financial Year 2021-2022, we are recording Sale and Purchase of Net service fees charged or paid by the company and only in case of few services, we have continued the

policy of Gross fare in the books of accounts wherein entire service is offered as club service.
• Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.
• Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise’s net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.
• Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.
• Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.
• Provisions, Contingent liabilities and Contingent assets

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 reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value 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. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.
• Other Statutory Information
• The company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property
• The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
• The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall :

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
• The company has not received any fund from any person(s) or entity(ies), including foreign entities with the understanding (whether recorded in writing or otherwise) that the company shall:
• directly or indirectly mail or invest in other person or entities identified h any manner whatsoever by or on behalf of company (ultimate beneficiaries) or (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries
• The company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961(such as search or survey or any other relevant provision of the Income Tax Act, 1961
• The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017
• The Company is not declared wilful defaulter by any bank or financial institution or lender during the year
• he Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
• The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained
• The title deeds of all the Immovable properties, (other than immovable properties where the Companies the lessee and the lease agreements are duly executed in favour of the Company) are disclosed In the financial statements included in property, plant and equipment and capital work-in-progress are held In the name of the Company as at the balance sheet date.
• The Company does not have any transactions with companies which are struck off.

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

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

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

## [400600] Notes - Property, plant and equipment

**Disclosure of additional information about property plant and equipment [Table]** **..(1)**

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

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

**Disclosure of additional information about property plant and equipment [Table] ..(2)**

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | Vehicles [Member] | Motor vehicles [Member] |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | Owned and leased assets [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Method | Written Down Method | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | 15 | 15 | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

**Disclosure of additional information about property plant and equipment [Table] ..(3)**

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | Office equipment [Member] | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | Owned assets [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Method | Refer to child member | Refer to child member | Written Down Method |
| Useful lives or depreciation rates, property, plant and equipment | 15 | Refer to child member | Refer to child member | 40 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

**Disclosure of additional information about property plant and equipment [Table] ..(4)**

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | Computer equipments [Member] | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | Owned assets [Member] |
| | 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 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Method | Refer to child member | Refer to child member | Written Down Method |
| Useful lives or depreciation rates, property, plant and equipment | 40 | Refer to child member | Refer to child member | 10 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

**Disclosure of additional information about property plant and equipment [Table] ..(5)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | Other property, plant and equipment [Member] | | Other property, plant and equipment, others [Member] |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | Owned and leased assets [Member] |
| | 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 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Written Down Method | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | 10 | Refer to child member | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

**Disclosure of additional information about property plant and equipment [Table] ..(6)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | |
|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Owned assets [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Written Down Method | Written Down Method |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | 15 | 15 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(1)**

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 238.13 | 6.45 | | 238.13 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -23.71 | -21.18 | | |
| Total Depreciation property plant and equipment | -23.71 | -21.18 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | -0.01 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | -0.01 | | 0 |
| Total increase (decrease) in property, plant and equipment | 214.42 | -14.72 | | 238.13 |
| Property, plant and equipment at end of period | 258.7 | 44.28 | 59 | 309.93 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(2)**

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6.45 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 23.71 | 21.18 |
| Total Depreciation property plant and equipment | | | 23.71 | 21.18 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.3 | | 0 | 0.31 |
| Total disposals and retirements, property, plant and equipment | 0.3 | | 0 | 0.31 |
| Total increase (decrease) in property, plant and equipment | 6.15 | | 23.71 | 20.87 |
| Property, plant and equipment at end of period | 71.8 | 65.65 | 51.23 | 27.52 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(3)**

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

| **Classes of property, plant and equipment [Axis]** | **Property, plant and equipment [Member]** | **Furniture and fixtures [Member]** | | |
|---|---|---|---|---|
| **Sub classes of property, plant and equipment [Axis]** | **Owned and leased assets [Member]** | **Owned and leased assets [Member]** | | |
| **Carrying amount accumulated depreciation and gross carrying amount [Axis]** | **Accumulated depreciation and impairment [Member]** | **Carrying amount [Member]** | | |
| | **31/03/2022** | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** | **31/03/2022** |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0.26 | 0.36 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -8.09 | -10.79 | |
| Total Depreciation property plant and equipment | | -8.09 | -10.79 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | -0.01 | |
| Total disposals and retirements, property, plant and equipment | | 0 | -0.01 | |
| Total increase (decrease) in property, plant and equipment | | -7.83 | -10.42 | |
| Property, plant and equipment at end of period | 6.65 | 23.23 | 31.06 | 41.48 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(4)**

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0.26 | 0.36 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 8.09 |
| Total Depreciation property plant and equipment | | | | 8.09 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0.26 | 0.36 | | 8.09 |
| Property, plant and equipment at end of period | 45.42 | 45.16 | 44.8 | 22.19 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(5)**

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0.26 | 0.36 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 10.79 | | -8.09 | -10.79 |
| Total Depreciation property plant and equipment | 10.79 | | -8.09 | -10.79 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.01 | | 0 | -0.01 |
| Total disposals and retirements, property, plant and equipment | 0.01 | | 0 | -0.01 |
| Total increase (decrease) in property, plant and equipment | 10.78 | | -7.83 | -10.42 |
| Property, plant and equipment at end of period | 14.1 | 3.32 | 23.23 | 31.06 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(6)**

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0.26 | 0.36 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | | 0.26 | 0.36 | |
| Property, plant and equipment at end of period | 41.48 | 45.42 | 45.16 | 44.8 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(7)**

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | Vehicles [Member] |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 199.41 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 8.09 | 10.79 | | -1.23 |
| Total Depreciation property plant and equipment | 8.09 | 10.79 | | -1.23 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0.01 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0.01 | | 0 |
| Total increase (decrease) in property, plant and equipment | 8.09 | 10.78 | | 198.18 |
| Property, plant and equipment at end of period | 22.19 | 14.1 | 3.32 | 198.18 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(8)**

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 199.41 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | | | |
| Total Depreciation property plant and equipment | 0 | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 199.41 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 199.41 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(9)**

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 1.23 | 0 | |
| Total Depreciation property plant and equipment | | 1.23 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | | 1.23 | 0 | |
| Property, plant and equipment at end of period | 0 | 1.23 | 0 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(10)**

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 199.41 | 0 | | 199.41 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1.23 | 0 | | |
| Total Depreciation property plant and equipment | -1.23 | 0 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | |
| Total disposals and retirements, property, plant and equipment | 0 | | | |
| Total increase (decrease) in property, plant and equipment | 198.18 | 0 | | 199.41 |
| Property, plant and equipment at end of period | 198.18 | 0 | 0 | 199.41 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(11)**

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1.23 | 0 |
| Total Depreciation property plant and equipment | | | 1.23 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 1.23 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 1.23 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(12)**

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | Motor vehicles [Member] | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 199.41 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -1.23 | 0 | |
| Total Depreciation property plant and equipment | | -1.23 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | | |
| Total disposals and retirements, property, plant and equipment | | 0 | | |
| Total increase (decrease) in property, plant and equipment | | 198.18 | 0 | |
| Property, plant and equipment at end of period | 0 | 198.18 | 0 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(13)**

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 199.41 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 1.23 |
| Total Depreciation property plant and equipment | | | | 1.23 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 0 |
| Total disposals and retirements, property, plant and equipment | | | | 0 |
| Total increase (decrease) in property, plant and equipment | 199.41 | 0 | | 1.23 |
| Property, plant and equipment at end of period | 199.41 | 0 | 0 | 1.23 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(14)**

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 199.41 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | | -1.23 | 0 |
| Total Depreciation property plant and equipment | 0 | | -1.23 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 0 | |
| Total disposals and retirements, property, plant and equipment | | | 0 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 198.18 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 198.18 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(15)**

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 199.41 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 199.41 | 0 | |
| Property, plant and equipment at end of period | 0 | 199.41 | 0 | 0 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(16)**

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | Office equipment [Member] |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 6.19 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 1.23 | 0 | | -5.55 |
| Total Depreciation property plant and equipment | 1.23 | 0 | | -5.55 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | | 0 |
| Total increase (decrease) in property, plant and equipment | 1.23 | 0 | | 0.64 |
| Property, plant and equipment at end of period | 1.23 | 0 | 0 | 10.18 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(17)**

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 2.9 | | 6.19 | 2.9 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -7.36 | | | |
| Total Depreciation property plant and equipment | -7.36 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0.3 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0.3 |
| Total increase (decrease) in property, plant and equipment | -4.46 | | 6.19 | 2.6 |
| Property, plant and equipment at end of period | 9.54 | 14 | 24.98 | 18.79 |

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

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 5.55 | 7.36 | |
| Total Depreciation property plant and equipment | | 5.55 | 7.36 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0.3 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0.3 | |
| Total increase (decrease) in property, plant and equipment | | 5.55 | 7.06 | |
| Property, plant and equipment at end of period | 16.19 | 14.8 | 9.25 | 2.19 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(19)**

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6.19 | 2.9 | | 6.19 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -5.55 | -7.36 | | |
| Total Depreciation property plant and equipment | -5.55 | -7.36 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0.64 | -4.46 | | 6.19 |
| Property, plant and equipment at end of period | 10.18 | 9.54 | 14 | 24.98 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(20)**

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 2.9 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 5.55 | 7.36 |
| Total Depreciation property plant and equipment | | | 5.55 | 7.36 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.3 | | 0 | 0.3 |
| Total disposals and retirements, property, plant and equipment | 0.3 | | 0 | 0.3 |
| Total increase (decrease) in property, plant and equipment | 2.6 | | 5.55 | 7.06 |
| Property, plant and equipment at end of period | 18.79 | 16.19 | 14.8 | 9.25 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(21)**

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

| **Classes of property, plant and equipment [Axis]** | **Office equipment [Member]** | **Computer equipments [Member]** | | |
|---|---|---|---|---|
| **Sub classes of property, plant and equipment [Axis]** | **Owned assets [Member]** | **Owned and leased assets [Member]** | | |
| **Carrying amount accumulated depreciation and gross carrying amount [Axis]** | **Accumulated depreciation and impairment [Member]** | **Carrying amount [Member]** | | |
| | **31/03/2022** | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** | **31/03/2022** |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 23.04 | 3.19 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -7.41 | -2.81 | |
| Total Depreciation property plant and equipment | | -7.41 | -2.81 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 15.63 | 0.38 | |
| Property, plant and equipment at end of period | 2.19 | 18.97 | 3.34 | 2.96 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(22)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 23.04 | 3.19 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 7.41 |
| Total Depreciation property plant and equipment | | | | 7.41 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 23.04 | 3.19 | | 7.41 |
| Property, plant and equipment at end of period | 30.26 | 7.22 | 4.03 | 11.29 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(23)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 23.04 | 3.19 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2.81 | | -7.41 | -2.81 |
| Total Depreciation property plant and equipment | 2.81 | | -7.41 | -2.81 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 2.81 | | 15.63 | 0.38 |
| Property, plant and equipment at end of period | 3.88 | 1.07 | 18.97 | 3.34 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(24)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 23.04 | 3.19 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 23.04 | 3.19 | |
| Property, plant and equipment at end of period | 2.96 | 30.26 | 7.22 | 4.03 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(25)**

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

| **Classes of property, plant and equipment [Axis]** | **Computer equipments [Member]** | | | **Other property, plant and equipment [Member]** |
|---|---|---|---|---|
| **Sub classes of property, plant and equipment [Axis]** | **Owned assets [Member]** | | | **Owned and leased assets [Member]** |
| **Carrying amount accumulated depreciation and gross carrying amount [Axis]** | **Accumulated depreciation and impairment [Member]** | | | **Carrying amount [Member]** |
| | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** | **31/03/2022** | **01/04/2023 to 31/03/2024** |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 9.23 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 7.41 | 2.81 | | -1.43 |
| Total Depreciation property plant and equipment | 7.41 | 2.81 | | -1.43 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 7.41 | 2.81 | | 7.8 |
| Property, plant and equipment at end of period | 11.29 | 3.88 | 1.07 | 8.14 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(26)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 9.23 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -0.22 | | | |
| Total Depreciation property plant and equipment | -0.22 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | -0.22 | | 9.23 | 0 |
| Property, plant and equipment at end of period | 0.34 | 0.56 | 9.86 | 0.63 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(27)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 1.43 | 0.22 | |
| Total Depreciation property plant and equipment | | 1.43 | 0.22 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 1.43 | 0.22 | |
| Property, plant and equipment at end of period | 0.63 | 1.72 | 0.29 | 0.07 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(28)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 9.23 | 0 | | 9.23 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1.43 | -0.22 | | |
| Total Depreciation property plant and equipment | -1.43 | -0.22 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 7.8 | -0.22 | | 9.23 |
| Property, plant and equipment at end of period | 8.14 | 0.34 | 0.56 | 9.86 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(29)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1.43 | 0.22 |
| Total Depreciation property plant and equipment | | | 1.43 | 0.22 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | | 1.43 | 0.22 |
| Property, plant and equipment at end of period | 0.63 | 0.63 | 1.72 | 0.29 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(30)**

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

| **Classes of property, plant and equipment [Axis]** | **Other property, plant and equipment [Member]** | **Other property, plant and equipment, others [Member]** | | |
|---|---|---|---|---|
| **Sub classes of property, plant and equipment [Axis]** | **Owned assets [Member]** | **Owned and leased assets [Member]** | | |
| **Carrying amount accumulated depreciation and gross carrying amount [Axis]** | **Accumulated depreciation and impairment [Member]** | **Carrying amount [Member]** | | |
| | **31/03/2022** | **01/04/2023 to 31/03/2024** | **01/04/2022 to 31/03/2023** | **31/03/2022** |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | | Refer to child member | Refer to child member | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 9.23 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -1.43 | -0.22 | |
| Total Depreciation property plant and equipment | | -1.43 | -0.22 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 7.8 | -0.22 | |
| Property, plant and equipment at end of period | 0.07 | 8.14 | 0.34 | 0.56 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(31)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | Refer to child member | | Refer to child member |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 9.23 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 1.43 |
| Total Depreciation property plant and equipment | | | | 1.43 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 9.23 | 0 | | 1.43 |
| Property, plant and equipment at end of period | 9.86 | 0.63 | 0.63 | 1.72 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(32)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | | Server | Server |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 9.23 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0.22 | | -1.43 | -0.22 |
| Total Depreciation property plant and equipment | 0.22 | | -1.43 | -0.22 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 0.22 | | 7.8 | -0.22 |
| Property, plant and equipment at end of period | 0.29 | 0.07 | 8.14 | 0.34 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(33)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | | Server | Server | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 9.23 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 9.23 | 0 | |
| Property, plant and equipment at end of period | 0.56 | 9.86 | 0.63 | 0.63 |

**Disclosure of detailed information about property, plant and equipment [Table]** **..(34)**

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

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | |
|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | |
| Nature of other property plant and equipment others | Server | Server | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | |
| Changes in property, plant and equipment [Abstract] | | | |
| Depreciation, property, plant and equipment [Abstract] | | | |
| Depreciation recognised in profit or loss | 1.43 | 0.22 | |
| Total Depreciation property plant and equipment | 1.43 | 0.22 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | |
| Disposals, property, plant and equipment | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | 1.43 | 0.22 | |
| Property, plant and equipment at end of period | 1.72 | 0.29 | 0.07 |

## [612100] Notes - Impairment of assets

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

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

## [400700] Notes - Investment property

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

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

# [400800] Notes - Goodwill

**Disclosure of reconciliation of changes in goodwill [Table]** **..(1)**

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

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
|---|---|---|---|---|
| | 31/03/2024 | 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | | |
| Changes in goodwill [Abstract] | | | | |
| Total increase (decrease) in goodwill | | | 0 | 0 |
| Goodwill at end of period | 244.53 | 244.53 | 312.12 | 312.12 |

**Disclosure of reconciliation of changes in goodwill [Table]** **..(2)**

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

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
|---|---|---|---|---|
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | | |
| Changes in goodwill [Abstract] | | | | |
| Total increase (decrease) in goodwill | | 0 | 0 | |
| Goodwill at end of period | 312.12 | 67.59 | 67.59 | 67.59 |

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

| | 31/03/2024 | 31/03/2023 |
|---|---|---|
| Disclosure of goodwill [TextBlock] | | |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | |
| Changes in goodwill [Abstract] | | |
| Goodwill at end of period | 244.53 | 244.53 |

# [400900] Notes - Other intangible assets

**Disclosure of detailed information about other intangible assets [Table]** **..(1)**

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 35.25 | | 0 |
| Amortisation other intangible assets | -7.19 | -8.21 | | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | -7.19 | 27.04 | | 0 |
| Other intangible assets at end of period | 33.05 | 40.24 | 13.2 | 49.15 |

**Disclosure of detailed information about other intangible assets [Table]** **..(2)**

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 35.25 | | | |
| Amortisation other intangible assets | | | 7.19 | 8.21 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 4.91 | | 0 | 4.91 |
| Total Disposals and retirements, Other intangible assets | 4.91 | | 0 | 4.91 |
| Total increase (decrease) in Other intangible assets | 30.34 | | 7.19 | 3.3 |
| Other intangible assets at end of period | 49.15 | 18.81 | 16.1 | 8.91 |

**Disclosure of detailed information about other intangible assets [Table]** **..(3)**

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | Other intangible assets [Member] | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | Internally generated and other than internally generated intangible assets [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 0 | 35.25 | |
| Amortisation other intangible assets | | -7.19 | -8.21 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | -7.19 | 27.04 | |
| Other intangible assets at end of period | 5.61 | 33.05 | 40.24 | 13.2 |

**Disclosure of detailed information about other intangible assets [Table]** **..(4)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 35.25 | | |
| Amortisation other intangible assets | | | | 7.19 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 4.91 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 4.91 | | 0 |
| Total increase (decrease) in Other intangible assets | 0 | 30.34 | | 7.19 |
| Other intangible assets at end of period | 49.15 | 49.15 | 18.81 | 16.1 |

**Disclosure of detailed information about other intangible assets [Table]** **..(5)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | Internally generated intangible assets [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | | 0 | 35.25 |
| Amortisation other intangible assets | 8.21 | | -7.19 | -8.21 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 4.91 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 4.91 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | 3.3 | | -7.19 | 27.04 |
| Other intangible assets at end of period | 8.91 | 5.61 | 33.05 | 40.24 |

**Disclosure of detailed information about other intangible assets [Table]** **..(6)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 0 | 35.25 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 4.91 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 4.91 | |
| Total increase (decrease) in Other intangible assets | | 0 | 30.34 | |
| Other intangible assets at end of period | 13.2 | 49.15 | 49.15 | 18.81 |

**Disclosure of detailed information about other intangible assets [Table]** **..(7)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated intangible assets [Member] | | | Intangible assets other than internally generated [Member] |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | 7.19 | 8.21 | | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 4.91 | | |
| Total Disposals and retirements, Other intangible assets | 0 | 4.91 | | |
| Total increase (decrease) in Other intangible assets | 7.19 | 3.3 | | 0 |
| Other intangible assets at end of period | 16.1 | 8.91 | 5.61 | 0 |

**Disclosure of detailed information about other intangible assets [Table]** **..(8)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Total increase (decrease) in Other intangible assets | 0 | | 0 | 0 |
| Other intangible assets at end of period | 0 | 0 | 0 | 0 |

**Disclosure of detailed information about other intangible assets [Table]** **..(9)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Total increase (decrease) in Other intangible assets | | 0 | 0 | |
| Other intangible assets at end of period | 0 | 0 | 0 | 0 |

**Disclosure of detailed information about other intangible assets [Table]** **..(10)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | Refer to child member | Refer to child member | | Refer to child member |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 35.25 | | 0 |
| Amortisation other intangible assets | -7.19 | -8.21 | | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 0 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 0 | | 0 |
| Total increase (decrease) in Other intangible assets | -7.19 | 27.04 | | 0 |
| Other intangible assets at end of period | 33.05 | 40.24 | 13.2 | 49.15 |

**Disclosure of detailed information about other intangible assets [Table]** **..(11)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | Refer to child member | | Refer to child member | Refer to child member |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 35.25 | | | |
| Amortisation other intangible assets | | | 7.19 | 8.21 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 4.91 | | 0 | 4.91 |
| Total Disposals and retirements, Other intangible assets | 4.91 | | 0 | 4.91 |
| Total increase (decrease) in Other intangible assets | 30.34 | | 7.19 | 3.3 |
| Other intangible assets at end of period | 49.15 | 18.81 | 16.1 | 8.91 |

**Disclosure of detailed information about other intangible assets [Table]** **..(12)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | Internally generated intangible assets [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | | Softwares | Softwares | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 0 | 35.25 | |
| Amortisation other intangible assets | | -7.19 | -8.21 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | -7.19 | 27.04 | |
| Other intangible assets at end of period | 5.61 | 33.05 | 40.24 | 13.2 |

**Disclosure of detailed information about other intangible assets [Table]** **..(13)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | Softwares | Softwares | | Softwares |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 35.25 | | |
| Amortisation other intangible assets | | | | 7.19 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 4.91 | | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | 4.91 | | 0 |
| Total increase (decrease) in Other intangible assets | 0 | 30.34 | | 7.19 |
| Other intangible assets at end of period | 49.15 | 49.15 | 18.81 | 16.1 |

**Disclosure of detailed information about other intangible assets [Table]** **..(14)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated intangible assets [Member] | | Intangible assets other than internally generated [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | Softwares | | Softwares | Softwares |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | 8.21 | | | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 4.91 | | | |
| Total Disposals and retirements, Other intangible assets | 4.91 | | | |
| Total increase (decrease) in Other intangible assets | 3.3 | | 0 | 0 |
| Other intangible assets at end of period | 8.91 | 5.61 | 0 | 0 |

**Disclosure of detailed information about other intangible assets [Table]** **..(15)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Nature of other intangible assets others | | Softwares | Softwares | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Total increase (decrease) in Other intangible assets | | 0 | 0 | |
| Other intangible assets at end of period | 0 | 0 | 0 | 0 |

**Disclosure of detailed information about other intangible assets [Table]** **..(16)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | |
|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | |
| Nature of other intangible assets others | Softwares | Softwares | |
| Reconciliation of changes in other intangible assets [Abstract] | | | |
| Changes in Other intangible assets [Abstract] | | | |
| Total increase (decrease) in Other intangible assets | 0 | 0 | |
| Other intangible assets at end of period | 0 | 0 | 0 |

**Disclosure of additional information about other intangible assets [Table]** **..(1)**

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

| Classes of other intangible assets [Axis] | Other intangible assets [Member] | | Other intangible assets, others [Member] | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | Internally generated and other than internally generated intangible assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about other intangible assets [Abstract] | | | | |
| Disclosure of additional information about other intangible assets [Line items] | | | | |
| Amortisation method, other intangible assets | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or amortisation rates, other intangible assets | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

**Disclosure of additional information about other intangible assets [Table]** **..(2)**

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

| Classes of other intangible assets [Axis] | Other intangible assets, others [Member] | | | |
|---|---|---|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated intangible assets [Member] | | Intangible assets other than internally generated [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information about other intangible assets [Abstract] | | | | |
| Disclosure of additional information about other intangible assets [Line items] | | | | |
| Amortisation method, other intangible assets | Written Down Method | Written Down Method | Written Down | Written Down Method |
| Useful lives or amortisation rates, other intangible assets | 10 | 10 | 10 | 10 |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

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

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

## [401000] Notes - Biological assets other than bearer plants

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

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

# [611100] Notes - Financial instruments

**Disclosure of financial liabilities [Table]** **..(1)**

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

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

**Disclosure of financial liabilities [Table]** **..(2)**

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

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|---|---|---|---|---|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial liabilities [Table]** **..(3)**

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

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

**Disclosure of financial liabilities [Table]** **..(4)**

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

| Classes of financial liabilities [Axis] | Financial liabilities at fair value, class [Member] | | | |
|---|---|---|---|---|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss, category [Member] | | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial liabilities [Table]** **..(5)**

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

| Classes of financial liabilities [Axis] | Financial liabilities at fair value, class [Member] | | | |
|---|---|---|---|---|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(1)**

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

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

**Disclosure of financial assets [Table]** **..(2)**

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

| Classes of financial assets [Axis] | Mortgages [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, category [Member] | | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(3)**

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

| Classes of financial assets [Axis] | Mortgages [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, classified as held for trading, category [Member] | | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(4)**

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

| Classes of financial assets [Axis] | Mortgages [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at fair value through other comprehensive income, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(5)**

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

| Classes of financial assets [Axis] | Mortgages [Member] | | Trade receivables [Member] | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Investments in equity instruments designated at fair value through other comprehensive income [Member] | | Financial assets, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(6)**

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, category [Member] | | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(7)**

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, classified as held for trading, category [Member] | | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(8)**

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at fair value through other comprehensive income, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(9)**

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | Financial assets at fair value, class [Member] | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Investments in equity instruments designated at fair value through other comprehensive income [Member] | | Financial assets, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(10)**

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

| Classes of financial assets [Axis] | Trading securities [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets at fair value through profit or loss, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(11)**

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

| Classes of financial assets [Axis] | Trading securities [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | | Financial assets at fair value through profit or loss, classified as held for trading, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(12)**

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

| Classes of financial assets [Axis] | Trading securities [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

**Disclosure of financial assets [Table]** **..(13)**

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

| Classes of financial assets [Axis] | Trading securities [Member] | | | |
|---|---|---|---|---|
| Categories of financial assets [Axis] | Financial assets at fair value through other comprehensive income, category [Member] | | Investments in equity instruments designated at fair value through other comprehensive income [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

## [400400] Notes - Non-current investments

**Details of non-current investments [Table]** **..(1)**

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

| Classification of non-current investments [Axis] | 1 | | 2 | 3 |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Investment in subsidiaries equity instruments | Other non-current investments | Investment in other Indian companies equity instruments | Other non-current investments |
| Class of non-current investments | Trade investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Quoted | Quoted | Quoted |
| Non-current investments | 0.7 | 298.13 | 999.99 | 298.13 |
| Name of body corporate in whom investment has been made | in Shares of Subsidiaries companies | Application money paid against share warrants | Investment in Equity Instruments | Application money paid against share warrants |
| Number of shares of non-current investment made in body corporate | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |

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

| | 31/03/2024 | 31/03/2023 |
|---|---|---|
| Disclosure of notes on non-current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted non-current investments | 999.99 | 0 |
| Market value of quoted non-current investments | 999.99 | 0 |
| Aggregate amount of unquoted non-current investments | 298.83 | 298.13 |
| Aggregate provision for diminution in value of non-current investments | 0 | 0 |

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

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | -2,328.93 | -3,394 |
| Net cash flows from (used in) operating activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) operating activities | -2,328.93 | -3,394 |
| Net cash flows from (used in) investing activities, continuing operations | -4,319.39 | 3,978.16 |
| Net cash flows from (used in) investing activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) investing activities | -4,319.39 | 3,978.16 |
| Net cash flows from (used in) financing activities, continuing operations | 8,510.9 | -409.44 |
| Net cash flows from (used in) financing activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) financing activities | 8,510.9 | -409.44 |

# [400100] Notes - Equity share capital

**Disclosure of classes of equity share capital [Table]** **..(1)**

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity Shares |
| Number of shares authorised | [shares] 15,00,00,000 | [shares] 3,00,00,000 | | [shares] 15,00,00,000 |
| Value of shares authorised | 3,000 | 3,000 | | 3,000 |
| Number of shares issued | [shares] 11,13,69,825 | [shares] 1,29,49,996 | | [shares] 11,13,69,825 |
| Value of shares issued | 2,227.3965 | 1,294.9996 | | 2,227.3965 |
| Number of shares subscribed and fully paid | [shares] 11,13,69,825 | [shares] 1,29,49,996 | | [shares] 11,13,69,825 |
| Value of shares subscribed and fully paid | 2,227.3965 | 1,294.9996 | | 2,227.3965 |
| Number of shares subscribed but not fully paid | [shares] 0 | [shares] 0 | | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | 0 | | 0 |
| Total number of shares subscribed | [shares] 11,13,69,825 | [shares] 1,29,49,996 | | [shares] 11,13,69,825 |
| Total value of shares subscribed | 2,227.3965 | 1,294.9996 | | 2,227.3965 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 11,13,69,825 | [shares] 1,29,49,996 | | [shares] 11,13,69,825 |
| Value of shares called | 2,227.3965 | 1,294.9996 | | 2,227.3965 |
| Value of shares paid-up | 2,227.3965 | 1,294.9996 | | 2,227.3965 |
| Par value per share | | | | [INR/shares] 2 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued as bonus shares | [shares] 64,74,998 | [shares] 1,17,16,663 | | [shares] 64,74,998 |
| Number of shares issued in other private placement | [shares] 9,19,44,831 | [shares] 0 | | [shares] 9,19,44,831 |
| Total aggregate number of shares issued during period | [shares] 9,84,19,829 | [shares] 1,17,16,663 | | [shares] 9,84,19,829 |
| Total increase (decrease) in number of shares outstanding | [shares] 9,84,19,829 | [shares] 1,17,16,663 | | [shares] 9,84,19,829 |
| Number of shares outstanding at end of period | [shares] 11,13,69,825 | [shares] 1,29,49,996 | [shares] 12,33,333 | [shares] 11,13,69,825 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of bonus issue during period | 647.4998 | 1,171.6663 | | 647.4998 |
| Amount of other private placement issue during period | 284.8971 | 0 | | 284.8971 |
| Total aggregate amount of increase in equity share capital during period | 932.3969 | 1,171.6663 | | 932.3969 |
| Total increase (decrease) in share capital | 932.3969 | 1,171.6663 | | 932.3969 |
| Equity share capital at end of period | 2,227.3965 | 1,294.9996 | 123.3333 | 2,227.3965 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |

| | | | | |
|---|---|---|---|---|
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |
| Type of share | | | | Equity Shares |

**Disclosure of classes of equity share capital [Table]** **..(2)**

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of classes of equity share capital [Abstract] | | |
| Disclosure of classes of equity share capital [Line items] | | |
| Type of share | Equity Shares | |
| Number of shares authorised | [shares] 3,00,00,000 | |
| Value of shares authorised | 3,000 | |
| Number of shares issued | [shares] 1,29,49,996 | |
| Value of shares issued | 1,294.9996 | |
| Number of shares subscribed and fully paid | [shares] 1,29,49,996 | |
| Value of shares subscribed and fully paid | 1,294.9996 | |
| Number of shares subscribed but not fully paid | [shares] 0 | |
| Value of shares subscribed but not fully paid | 0 | |
| Total number of shares subscribed | [shares] 1,29,49,996 | |
| Total value of shares subscribed | 1,294.9996 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 1,29,49,996 | |
| Value of shares called | 1,294.9996 | |
| Value of shares paid-up | 1,294.9996 | |
| Par value per share | [INR/shares] 10 | |
| Amount per share called in case shares not fully called | [INR/shares] 0 | |
| Reconciliation of number of shares outstanding [Abstract] | | |
| Changes in number of shares outstanding [Abstract] | | |
| Increase in number of shares outstanding [Abstract] | | |
| Number of shares issued as bonus shares | [shares] 1,17,16,663 | |
| Number of shares issued in other private placement | [shares] 0 | |
| Total aggregate number of shares issued during period | [shares] 1,17,16,663 | |
| Total increase (decrease) in number of shares outstanding | [shares] 1,17,16,663 | |
| Number of shares outstanding at end of period | [shares] 1,29,49,996 | [shares] 12,33,333 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of bonus issue during period | 1,171.6663 | |
| Amount of other private placement issue during period | 0 | |
| Total aggregate amount of increase in equity share capital during period | 1,171.6663 | |
| Total increase (decrease) in share capital | 1,171.6663 | |
| Equity share capital at end of period | 1,294.9996 | 123.3333 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | |
| Type of share | Equity Shares | |

**Disclosure of shareholding more than five per cent in company [Table]** **..(1)**

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|---|---|---|---|
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Name of shareholder | PARSHOTTAM RUPARELIYA | PARSHOTTAM RUPARELIYA | KURJIBHAI RUPARELIYA | KURJIBHAI RUPARELIYA |
| Permanent account number of shareholder | | | ABGPR6434A | ABGPR6434A |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | [shares] 4,85,38,895 | [shares] 64,71,853 | [shares] 3,39,70,145 | [shares] 45,29,353 |
| Percentage of shareholding in company | 43.5835% | 49.97571% | 30.5021% | 34.97571% |

**Disclosure of shareholding more than five per cent in company [Table]** **..(2)**

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|---|---|
| Name of shareholder [Axis] | Shareholder 2 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Type of share | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | Equity Shares | Equity Shares |
| Name of shareholder | H E N I L RUPARELIYA | H E N I L RUPARELIYA |
| Permanent account number of shareholder | BGVPR4003G | BGVPR4003G |
| Country of incorporation or residence of shareholder | INDIA | INDIA |
| Number of shares held in company | [shares] 1,45,68,750 | [shares] 19,42,500 |
| Percentage of shareholding in company | 13.0814% | 15.00% |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of notes on equity share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Number of persons on private placement of equity share | [pure] 143 | [pure] 0 |
| Nature of security on private placement of equity share | Equity Shares | |
| Whether money raised from public offering during year | No | No |

# [400300] Notes - Borrowings

**Classification of borrowings [Table]** **..(1)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| Subclassification of borrowings [Axis] | Secured/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 [Line items] | | | | |
| Borrowings | 130.73 | 0 | 106.37 | 0 |

**Classification of borrowings [Table]** **..(2)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Borrowings [Member] | | Term loans [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 [Line items] | | | | |
| Borrowings | 24.36 | 0 | 106.37 | 0 |

**Classification of borrowings [Table]** **..(3)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Term loans from others [Member] | | Rupee term loans from others [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 [Line items] | | | | |
| Borrowings | 106.37 | 0 | 106.37 | 0 |

**Classification of borrowings [Table]** **..(4)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Other external commercial borrowings [Member] | | Other loans and advances [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 [Line items] | | | | |
| Borrowings | 0 | 0 | 24.36 | 0 |

**Classification of borrowings [Table]** **..(5)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Other loans and advances, others [Member] | | Borrowings [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Secured/Unsecured borrowings [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 24.36 | 0 | 14.52 | 178.03 |

**Classification of borrowings [Table]** **..(6)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| 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 [Line items] | | | | |
| Borrowings | 0 | 0 | 14.52 | 178.03 |

**Classification of borrowings [Table]** **..(7)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Term loans [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 [Line items] | | | | |
| Borrowings | 0 | 0 | 0 | 0 |

**Classification of borrowings [Table]** **..(8)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Rupee term loans from others [Member] | | Other external commercial borrowings [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 0 | 0 | 0 |

**Classification of borrowings [Table]** **..(9)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Loans and advances from related parties [Member] | | Loans and advances 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 [Line items] | | | | |
| Borrowings | 14.52 | 178.03 | 14.52 | 178.03 |

**Classification of borrowings [Table]** **..(10)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of borrowings [Axis] | Other loans and advances [Member] | | Other loans and advances, others [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 [Line items] | | | | |
| Borrowings | 0 | 0 | 0 | 0 |

# [612700] Notes - Income taxes

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]** **..(1)**

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | | Unrealised foreign exchange gains (losses) [Member] |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | 0 | 0 | | 0 |
| Deferred tax liabilities | 0 | 0 | | 0 |
| Net deferred tax liability (assets) | 0 | 0 | 0 | 0 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | 20.1 | 7.9 | | 20.1 |
| Net deferred tax liabilities | 0 | 0 | | 0 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | 0 | 0 | | 0 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Total increase (decrease) in deferred tax liability (assets) | 0 | 0 | | 0 |
| Deferred tax liability (assets) at end of period | 0 | 0 | 0 | 0 |

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]** **..(2)**

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

| Temporary difference, unused tax losses and unused tax credits [Axis] | Unrealised foreign exchange gains (losses) [Member] | |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Deferred tax assets | 0 | |
| Deferred tax liabilities | 0 | |
| Net deferred tax liability (assets) | 0 | 0 |
| Net deferred tax assets and liabilities [Abstract] | | |
| Net deferred tax assets | 7.9 | |
| Net deferred tax liabilities | 0 | |
| Deferred tax expense (income) [Abstract] | | |
| Deferred tax expense (income) | 0 | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Total increase (decrease) in deferred tax liability (assets) | 0 | |
| Deferred tax liability (assets) at end of period | 0 | 0 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of income tax [TextBlock] | | |
| Major components of tax expense (income) [Abstract] | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | |
| Current tax expense (income) | 0 | 0 |
| Adjustments for current tax of prior periods | 0 | 0 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 0 | 0 |
| Total tax expense (income) | 0 | 0 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Net deferred tax assets and liabilities [Abstract] | | |
| Deferred tax expense (income) [Abstract] | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Accounting profit | 2,501.07 | 2,067.3 |
| Total tax expense (income) | 0 | 0 |
| Reconciliation of average effective tax rate and applicable tax rate [Abstract] | | |
| Accounting profit | 2,501.07 | 2,067.3 |

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

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

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

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

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

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

# [401100] Notes - Subclassification and notes on liabilities and assets

**Other current financial assets others [Table]** **..(1)**

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

| Other current financial assets others [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 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 1,100 | 0.3 | 59.05 | 1,693.6 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Trade Deposit | Security Deposit | Loans / Intercorporate Deposits given to related parties | Loans / Intercorporate Deposits given |
| Other current financial assets others | 1,100 | 0.3 | 59.05 | 1,693.6 |

**Other current financial assets others [Table]** **..(2)**

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

| Other current financial assets others [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 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 3,201.37 | 1,597.07 | 596.93 | 1,857.25 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Loans / Intercorporate Deposits given to others | Advance given to Suppliers | Advance given to Suppliers | Advance against property |
| Other current financial assets others | 3,201.37 | 1,597.07 | 596.93 | 1,857.25 |

**Other current financial assets others [Table]** **..(3)**

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

| Other current financial assets others [Axis] | 5 | 6 | 7 | 8 |
|---|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 6.24 | 2,020.2 | 5 | 2.27 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Loan and Advance to Employees | Advance against property | Advance against shares | Advance against Purchase of Vehicle |
| Other current financial assets others | 6.24 | 2,020.2 | 5 | 2.27 |

**Other non-current assets, others [Table]** **..(1)**

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

| Other non-current assets, others [Axis] | 1 | |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current assets notes [Abstract] | | |
| Other non-current assets [Abstract] | | |
| Other non-current assets, others | 68.8 | 13.32 |
| Other non-current assets, others [Abstract] | | |
| Other non-current assets, others [Line items] | | |
| Description of other non-current assets, others | Unsecured, Considered goods - Security Deposit | Unsecured, Considered goods - Security Deposit |
| Other non-current assets, others | 68.8 | 13.32 |

**Classification of inventories [Table]** **..(1)**

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

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

**Subclassification of trade receivables [Table]** **..(1)**

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

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

**Subclassification of trade receivables [Table]** **..(2)**

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

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

**Subclassification of trade receivables [Table]** **..(3)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Secured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 2,057.33 | 502.46 | 0 | 0 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 2,057.33 | 502.46 | 0 | 0 |
| 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 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

**Subclassification of trade receivables [Table]** **..(4)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Doubtful [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2024 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 502.46 | 2,057.33 | 0 | 0 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 502.46 | 2,057.33 | 0 | 0 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | 0 | 0 | 0 | 0 |
| Trade receivables due by other officers | 0 | 0 | 0 | 0 |
| Total trade receivables due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Trade receivables due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Trade receivables due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(1)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans [Member] | | | |
| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Secured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 455.54 | 444.6 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 455.54 | 444.6 | 0 | 0 |
| Details of loans to related parties | | Refer to child member | | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(2)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans [Member] | | | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Doubtful [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 455.54 | 444.6 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 455.54 | 444.6 | 0 | 0 |
| Details of loans to related parties | | Refer to child member | | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(3)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Security deposits [Member] | | | |
| Classification of assets based on security [Axis] | Secured 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 notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(4)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Security deposits [Member] | | Loans to related parties [Member] | |
| Classification of assets based on security [Axis] | Doubtful [Member] | | Secured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(5)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans to related parties [Member] | | | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Doubtful [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 455.54 | 444.6 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 455.54 | 444.6 | 0 | 0 |
| Details of loans to related parties | | Refer to child member | | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(6)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans given subsidiaries [Member] | | | |
| Classification of assets based on security [Axis] | Secured 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 notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 455.54 | 444.6 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 455.54 | 444.6 |
| Details of loans to related parties | | | | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(7)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans given subsidiaries [Member] | | Loans [Member] | |
| Classification of assets based on security [Axis] | Doubtful [Member] | | Classification of assets based on security [Member] | |
| | 31/03/2024 | 31/03/2023 | 01/04/2022 to 31/03/2023 | 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans to related parties | | | Refer to child member | |
| Nature of other loans | | | Refer to child member | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(8)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans [Member] | | | |
| Classification of assets based on security [Axis] | Secured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 01/04/2022 to 31/03/2023 | 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans to related parties | | | Refer to child member | |
| Nature of other loans | | | Refer to child member | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(9)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans [Member] | | Security deposits [Member] | |
| Classification of assets based on security [Axis] | Doubtful [Member] | | Secured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(10)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Security deposits [Member] | | | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Doubtful [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2024 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans to related parties | 0 | | | |
| Nature of other loans | 0 | | | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(11)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans to related parties [Member] | | | |
| Classification of assets based on security [Axis] | Secured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 01/04/2022 to 31/03/2023 | 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans to related parties | | | Refer to child member | |
| Nature of other loans | | | Refer to child member | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(12)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans to related parties [Member] | | Loans given subsidiaries [Member] | |
| Classification of assets based on security [Axis] | Doubtful [Member] | | Secured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Details of loans [Table]** **..(13)**

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|---|---|---|---|---|
| Classification of loans [Axis] | Loans given subsidiaries [Member] | | | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Doubtful [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2024 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans notes [Abstract] | | | | |
| Disclosure of loans [Abstract] | | | | |
| Details of loans [Line items] | | | | |
| Loans , gross | 0 | 0 | 0 | 0 |
| Allowance for bad and doubtful loans | 0 | 0 | 0 | 0 |
| Total loans | 0 | 0 | 0 | 0 |
| Details of loans to related parties | 0 | | | |
| Nature of other loans | 0 | | | |
| Details of loans due by directors, other officers or others [Abstract] | | | | |
| Loans due by directors | 0 | 0 | 0 | 0 |
| Loans due by other officers | 0 | 0 | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

**Other current assets others [Table]** **..(1)**

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

| Other current assets others [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 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 38.05 | 64.09 | 55.98 | 0.01 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Prepaid Expenses | Provisional Income/ Income receivable | Provisional Income/ Income receivable | Broking Account Balance |
| Other current assets, others | 38.05 | 64.09 | 55.98 | 0.01 |

**Other current assets others [Table]** **..(2)**

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

| Other current assets others [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 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 50 | 0 | 11.03 | 13.09 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | One time integration charges | Prepaid Purchase | GST Input Credit (Unclaimed) | Other Receivables |
| Other current assets, others | 50 | 0 | 11.03 | 13.09 |

**Other current assets others [Table]** **..(3)**

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

| Other current assets others [Axis] | 5 | 6 |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current assets notes [Abstract] | | |
| Other current assets [Abstract] | | |
| Other current assets, others | 12.65 | 1.56 |
| Other current assets others [Abstract] | | |
| Other current assets others [Line items] | | |
| Description of other current assets others | Advance Payent against Credit Card | Other Receivables |
| Other current assets, others | 12.65 | 1.56 |

**Disclosure of breakup of provisions [Table]** **..(1)**

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|---|---|---|---|---|
| | 31/03/2024 | 31/03/2023 | 01/04/2022 to 31/03/2023 | 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [Line items] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision gratuity | 9.45 | 11.84 | 0.22 | 0.18 |
| Total provisions for employee benefits | 9.45 | 11.84 | 0.22 | 0.18 |
| Provision for corporate tax [Abstract] | | | | |
| Provision for other tax | | | 443 | 526.76 |
| Total provision for corporate tax | | | 443 | 526.76 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Other provisions | | | 4 | 4 |
| Total provisions | 9.45 | 11.84 | 447.22 | 530.94 |

**Other current liabilities, others [Table]** **..(1)**

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

| Other current liabilities, others [Axis] | 1 | 2 | 3 |
|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Subclassification and notes on liabilities and assets [Abstract] | | | |
| Disclosure of other current liabilities notes [Abstract] | | | |
| Other current liabilities [Abstract] | | | |
| Other current liabilities, others | 18.63 | 44.32 | 40.48 |
| Other current liabilities, others [Abstract] | | | |
| Other current liabilities, others [Line items] | | | |
| Description of other current liabilities, others | Current maturities of Long term loan | Capital Creditors | Other Liabilities |
| Other current liabilities, others | 18.63 | 44.32 | 40.48 |

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] | | |
| Advances, non-current | 0 | 0 |
| Total other non-current assets | 68.8 | 13.32 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 0 | 0 |
| Other balances with banks | 2,084.7 | 218.94 |
| Total balance with banks | 2,084.7 | 218.94 |
| Cash on hand | 7.76 | 10.94 |
| Total cash and cash equivalents | 2,092.46 | 229.88 |
| Total cash and bank balances | 2,092.46 | 229.88 |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0 | 0 |
| Bank deposits with more than 12 months maturity | 0 | 0 |
| Total other current financial assets | 6,991.06 | 5,148.22 |
| Total other current assets | 169.27 | 77.19 |
| Nature of other provisions | Textual information (18) [See below] | * Out of the above Fixed Deposits as on 31st March, 2023, deposit of Rs. 8,00,000 has been placed under lien with bank against issue of bank guarantee |
| Interest accrued on borrowings | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | 0 | 0 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Public deposit payable, current | 0 | 0 |
| Disclosure of other current liabilities notes explanatory [TextBlock] | Textual information (19) [See below] | Textual information (20) [See below] |
| Advance received from customers | 245.7 | 249.7 |
| Other advance received | 41.64 | 53.59 |
| Total other advance | 287.34 | 303.29 |
| Other deposits refundable, current | 0 | 1,000 |
| Total deposits refundable current | 0 | 1,000 |
| Taxes payable other tax | 74.6 | 92.27 |
| Accrued expenses payable | 46 | 14.81 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other payables, current | 120.6 | 107.08 |
| Total other current liabilities | 511.37 | 1,410.37 |

# Textual information (18)

## Nature of other provisions

*Out of the above Fixed Deposits as on 31st March 2024, an amount of Rs 53,37,337 is pledged against Bank guarantee and out of Fixed deposits as on 31st March, 2023, deposit of Rs. 8,00,000 has been placed under lien with bank against issue of bank guarantee.

# Textual information (19)

**Disclosure of other current liabilities notes explanatory [Text Block]**

| | |
|---|---|
| Current maturities of long term loans | 18.63 |
| Statutory dues payable | 74.60 |
| Advance received from customers/ agents | 245.70 |
| Salaries payable | 46.00 |
| Other Advances received | 41.64 |
| Trade deposit received | - |
| Capital Creditors | 44.32 |
| Other liabilities | 40.49 |
| Total | 511.37 |

# Textual information (20)

**Disclosure of other current liabilities notes explanatory [Text Block]**

| | | |
|---|---|---|
| Current maturities of long term loans | | - |
| Statutory dues payable | 92.27 | |
| Advance received from customers/ agents | 249.70 | |
| Salaries payable | 14.80 | |
| Other Advances received | 53.59 | |
| Trade deposit received | 1000.00 | |
| Capital Creditors | | - |
| Other liabilities | | - |
| Total | 1410.37 | |

## [401200] Notes - Additional disclosures on balance sheet

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | | |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Total contingent liabilities | 0 | 0 |
| Total contingent liabilities and commitments | 0 | 0 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Details regarding cost records [Abstract] | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Net worth of company | 13,493.57 | 2,969.12 |
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 14.52 | 178.03 |
| 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 |

## [611800] Notes - Revenue

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of revenue [TextBlock] | Textual information (21) [See below] |

# Textual information (21)

## Disclosure of revenue [Text Block]

Revenue recognition

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Till Financial year 2020-2021, the revenue from operations was recorded at Gross Fare charged for booking of Hotels, flights and other services and accordingly Purchase was booked for Gross Fare paid for booking of Hotels, flights and other services. From Financial Year 2021-2022, we are recording Sale and Purchase of Net service fees charged or paid by the company and only in case of few services, we have continued the policy of Gross fare in the books of accounts wherein entire service is offered as club service

## [612400] Notes - Service concession arrangements

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

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

## [612000] Notes - Construction contracts

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

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

## [612600] Notes - Employee benefits

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of employee benefits [TextBlock] | As per Notes | As per Notes |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | No | No |

## [612800] Notes - Borrowing costs

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

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

## [612200] Notes - Leases

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

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

## [612300] Notes - Transactions involving legal form of lease

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

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

## [612900] Notes - Insurance contracts

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

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

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

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

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

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

**Miscellaneous other operating revenues [Table]** **..(1)**

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

| Miscellaneous other operating revenues [Axis] | 1 |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure of other operating revenues [Abstract] | |
| Other operating revenues [Abstract] | |
| Miscellaneous other operating revenues | 17.5 |
| Miscellaneous other operating revenues [Abstract] | |
| Miscellaneous other operating revenues [LineItems] | |
| Description of miscellaneous other operating revenues | Other Operating revenue |
| Miscellaneous other operating revenues | 17.5 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 0 | 0 |
| Revenue from sale of services | 5,567.98 | 1,883.07 |
| Other operating revenues | 17.5 | 0 |
| Other operating revenues | 17.5 | 0 |
| Total revenue from operations other than finance company | 5,585.48 | 1,883.07 |
| Total revenue from operations | 5,585.48 | 1,883.07 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 17.5 | 0 |
| Total other operating revenues | 17.5 | 0 |
| Total other operating revenues | 17.5 | 0 |
| Miscellaneous other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 17.5 | 0 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on fixed deposits, current investments | 7.21 | 2.42 |
| Interest on current debt securities | 451.75 | 65.58 |
| Total interest income on current investments | 458.96 | 68 |
| Total interest income | 458.96 | 68 |
| Dividend income [Abstract] | | |
| Dividend income current investments [Abstract] | | |
| Dividend income current equity securities | 0.65 | 2.85 |
| Total dividend income current investments | 0.65 | 2.85 |
| Total dividend income | 0.65 | 2.85 |
| Net gain/loss on sale of investments [Abstract] | | |
| Net gain/loss on sale of current investments | 6.77 | 1,553.88 |
| Total net gain/loss on sale of investments | 6.77 | 1,553.88 |
| Other non-operating income [Abstract] | | |
| Excess provisions written back | 1.67 | 2.17 |
| Miscellaneous other non-operating income | 26.99 | 0 |
| Total other non-operating income | 28.66 | 2.17 |
| Total other income | 495.04 | 1,626.9 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense non-current loans [Abstract] | | |
| Interest expense non-current loans, banks | 3.25 | 5.7 |
| Total interest expense non-current loans | 3.25 | 5.7 |
| Total interest expense | 3.25 | 5.7 |
| Total finance costs | 3.25 | 5.7 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 428.95 | 205.17 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Salary to directors | 35.5 | 28.32 |
| Total remuneration to directors | 35.5 | 28.32 |
| Total managerial remuneration | 35.5 | 28.32 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 18.11 | 5.77 |
| Total contribution to provident and other funds | 18.11 | 5.77 |
| Gratuity | -2.43 | 0.89 |
| Staff welfare expense | 11.72 | 3.86 |
| Other employee related expenses | 2.26 | 8.98 |
| Total employee benefit expense | 494.11 | 252.99 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 30.9 | 29.39 |
| Total depreciation, depletion and amortisation expense | 30.9 | 29.39 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 0 | 0 |
| Power and fuel | 0 | 0 |
| Rent | 109.46 | 20.12 |

| | | |
|---|---|---|
| Repairs to building | 0 | 0 |
| Repairs to machinery | 0 | 0 |
| Insurance | 0 | 0 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Total rates and taxes excluding taxes on income | 0 | 0 |
| Subscriptions membership fees | 2.18 | 0.35 |
| Electricity expenses | 12.16 | 3.58 |
| Telephone postage | 23.47 | 11.12 |
| Printing stationery | 4.57 | 4.91 |
| Information technology expenses | 20.14 | 0 |
| Legal professional charges | 13.95 | 41.83 |
| Training recruitment expenses | 2.27 | 0 |
| Directors sitting fees | 0 | 0 |
| Donations subscriptions | 1.13 | 0 |
| Bank charges | 7.54 | 0 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 0 | 3.5 |
| Payment for taxation matters | 0.5 | 0.5 |
| Payment for other services | 3.5 | 3.5 |
| Total payments to auditor | 4 | 7.5 |
| CSR expenditure | 21.61 | 0 |
| Miscellaneous expenses | 534 | 194.57 |
| Total other expenses | 756.48 | 283.98 |
| Current tax [Abstract] | | |
| Current tax pertaining to previous years | 526.76 | 443 |
| Total current tax | 526.76 | 443 |

## [613200] Notes - Cash flow statement

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
|---|---|---|---|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 2,092.46 | 229.88 | 55.16 |
| Cash and cash equivalents | 2,092.46 | 229.88 | |
| Income taxes paid (refund), classified as operating activities | -375.36 | 409.05 | |
| Total income taxes paid (refund) | -375.36 | 409.05 | |

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

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| Details of nature of exceptional items | 0 | 0 |
| Total revenue from sale of products | 0 | 0 |
| Domestic revenue services | 5,567.98 | 1,883.07 |
| Total revenue from sale of services | 5,567.98 | 1,883.07 |
| Gross value of transaction with related parties | 21.61 | 0 |
| Bad debts of related parties | 0 | 0 |

## [611200] Notes - Fair value measurement

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

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

## [613300] Notes - Operating segments

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

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

## [610700] Notes - Business combinations

**Disclosure of reconciliation of changes in goodwill [Table]** **..(1)**

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

| Business combinations [Axis] | 1 | | | |
|---|---|---|---|---|
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated impairment [Member] |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | | |
| Name of acquiree | Goodwill at Acquisition | Goodwill at Acquisition | | Goodwill at Acquisition |
| Reconciliation of changes in goodwill [Abstract] | | | | |
| Changes in goodwill [Abstract] | | | | |
| Total increase (decrease) in goodwill | 0 | 0 | | |
| Goodwill at end of period | 312.12 | 312.12 | 312.12 | 67.59 |

**Disclosure of reconciliation of changes in goodwill [Table]** **..(2)**

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

| Business combinations [Axis] | 1 | |
|---|---|---|
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis] | Accumulated impairment [Member] | |
| | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | |
| Name of acquiree | Goodwill at Acquisition | |
| Reconciliation of changes in goodwill [Abstract] | | |
| Goodwill at end of period | 67.59 | 67.59 |

**Disclosure of detailed information about business combination [Table]** **..(1)**

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

| Business combinations [Axis] | 1 | |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about business combination [Abstract] | | |
| Disclosure of detailed information about business combination [Line items] | | |
| Name of acquiree | Goodwill at Acquisition | Goodwill at Acquisition |
| Date of acquisition | 31/03/2023 | 31/03/2023 |
| Percentage of voting equity interests acquired | 100.00% | 100.00% |
| Acquisition-date fair value of total consideration transferred [Abstract] | | |
| Equity interests of acquirer | 244.53 | 244.53 |
| Total consideration transferred, acquisition-date fair value | 244.53 | 244.53 |
| Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract] | | |
| Net identifiable assets acquired (liabilities assumed) | 0 | 0 |
| Name of acquiree | Goodwill at Acquisition | Goodwill at Acquisition |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of detailed information about business combinations [TextBlock] | | |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock] | | |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

## [611500] Notes - Interests in other entities

**Details of subsidiaries which are yet to commence operations [Table]** **..(1)**

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

| Subsidiaries which are yet to commence operations [Axis] | 1 |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Details of subsidiaries which are yet to commence operations [Abstract] | |
| Details of subsidiaries which are yet to commence operations [LineItems] | |
| Name of subsidiary which is yet to commence operations | Codemagen Technologies Private Limited |
| Country of incorporation or residence of subsidiary which is yet to commence operations | INDIA |
| CIN of subsidiary company which is yet to commence operations | U79120MH2024PTC416768 |

**Disclosure of details of subsidiaries [Table]** **..(1)**

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

| Subsidiaries [Axis] | 1 | 2 |
|---|---|---|
| | **01/04/2023 to 31/03/2024** | **01/04/2023 to 31/03/2024** |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | Codemagen Technologies Private Limited | Eagle Crest Dubai |
| Principal place of business of subsidiary | India | Dubai |
| Country of incorporation or residence of subsidiary | INDIA | UNITED ARAB EMIRATES |
| Permanent account number of subsidiary company | AALCC5613K | |
| CIN of subsidiary company | U79120MH2024PTC416768 | |
| Identification number of foreign subsidiary in country of incorporation or residence | 0 | 1156408 |
| Section under which company became subsidiary | Section 2(87)(ii) | Section 2(87) Explanation (a) |
| Whether subsidiary has filed balance sheet | No | No |
| Reason if no filing has been made by subsidiary | New company incorporated filing will be start from next year | Foreign company |
| Whether financial year of subsidiary different from financial year of holding company | No | No |
| Financial year of subsidiary [Abstract] | | |
| Start date of accounting period of subsidiary | 04/01/2024 | 01/04/2023 |
| End date of accounting period of subsidiary | 31/03/2024 | 31/03/2024 |
| Percentage of shareholding in subsidiary | 70.00% | 100.00% |
| Key information about subsidiary [Abstract] | | |
| Reporting currency of subsidiary | INR | AED |
| Exchange rate as applicable for subsidiary | 0 | 22.70 |
| Share capital of subsidiary | 0 | 118 |
| Reserves and surplus of subsidiary | 0 | 563 |
| Total assets of subsidiary | 0 | 644 |
| Total liabilities of subsidiary | 0 | 708 |
| Investment of subsidiary | 0 | 0 |
| Profit before tax of subsidiary | 0 | 558 |
| Provision for tax of subsidiary | 0 | 0 |
| Profit after tax of subsidiary | 0 | 558 |
| Proposed dividend of subsidiary | 0 | 0 |
| Name of subsidiary | Codemagen Technologies Private Limited | Eagle Crest Dubai |
| Principal place of business of subsidiary | India | Dubai |
| Country of incorporation or residence of subsidiary | INDIA | UNITED ARAB EMIRATES |
| Permanent account number of subsidiary company | AALCC5613K | |
| CIN of subsidiary company | U79120MH2024PTC416768 | |
| Identification number of foreign subsidiary in country of incorporation or residence | 0 | 1156408 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | Yes | No |
| Number of subsidiary companies | [pure] 2 | |
| Whether company has subsidiary companies which are yet to commence operations | Yes | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

## [613400] Notes - Consolidated Financial Statements

**Disclosure of details of entities consolidated [Table]** **..(1)**

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

| Entities consolidated [Axis] | 1 |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure of additional information consolidated financial statements [Abstract] | |
| Disclosure of additional information consolidated financial statements [Line items] | |
| Name of entity consolidated | Eagle Crest Dubai |
| Type of entity consolidated | Foreign Subsidiary |
| Amount of net assets of entity consolidated | 644 |
| Net assets of entity as percentage of consolidated net assets | 100.00% |
| Amount of share in profit or loss of entity consolidated | 558 |
| Share in profit or loss of entity as percentage of consolidated profit or loss | 100.00% |
| Amount of share in other comprehensive income consolidated | 0 |
| Share in other comprehensive income consolidated | 0.00% |
| Amount of share in comprehensive income consolidated | 0 |
| Share in comprehensive income consolidated | 0.00% |

**Disclosure of details of subsidiaries [Table]** **..(1)**

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

| Subsidiaries [Axis] | 1 |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Disclosure of details of subsidiaries [Abstract] | |
| Disclosure of details of subsidiaries [LineItems] | |
| Name of subsidiary consolidated | Eagle Crest Dubai |
| Principal place of business of subsidiary consolidated | Dubai |
| Country of incorporation or residence of subsidiary consolidated | UNITED ARAB EMIRATES |
| Date of end of reporting period of financial statements of subsidiary consolidated | 31/03/2024 |
| Description of reason why using different reporting date or period for subsidiary consolidated | NA |
| Proportion of ownership interest in subsidiary consolidated | 100.00% |
| Proportion of voting power held in subsidiary consolidated | 100.00% |

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of notes on consolidated financial statements explanatory [TextBlock] | |
| Whether consolidated financial statements is applicable on company | Yes |
| Disclosure of details of subsidiaries [TextBlock] | |
| Disclosure of additional information consolidated financial statements [TextBlock] | |

# [611400] Notes - Separate financial statements

**Disclosure of subsidiaries [Table]** **..(1)**

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

| Subsidiaries [Axis] | 1 | 2 |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | Codemagen Technologies Private Limited | Eagle Crest Dubai |
| CIN of subsidiary company | U79120MH2024PTC416768 | |
| Permanent account number of subsidiary company | AALCC5613K | |
| Identification number of foreign subsidiary in country of incorporation or residence | 0 | 1156408 |
| Principal place of business of subsidiary | India | Dubai |
| Country of incorporation or residence of subsidiary | INDIA | UNITED ARAB EMIRATES |
| Proportion of ownership interest in subsidiary | 70.00% | 100.00% |
| Proportion of voting rights held in subsidiary | 70.00% | 100.00% |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of separate financial statements [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Method used to account for investments in subsidiaries | as per attachment | as per attachment |

# [610800] Notes - Related party

**Disclosure of transactions between related parties [Table]** **..(1)**

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

| Categories of related parties [Axis] | Subsidiaries [Member] | | Associates [Member] | |
|---|---|---|---|---|
| Related party [Axis] | 12 | 13 | 4 | |
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | CODEMAGEN TECHNOLOGIES PRIVATE LIMITED | Eagle Crest Dubai | MOS Utility Private Limited | MOS Utility Private Limited |
| Country of incorporation or residence of related party | INDIA | UNITED ARAB EMIRATES | INDIA | INDIA |
| Permanent account number of related party | | | AAGCM1227N | AAGCM1227N |
| CIN of related party | U79120MH2024PTC416768 | | | |
| Identification number of foreign related party in country of incorporation or residence | | 1156408 | | |
| Description of nature of transactions with related party | Loan Received and Repaid(Details as per text block) | Investment in shares and Purchases(Details as per text block) | Loan Received and Repaid(Details as per text block) | Associate |
| Description of nature of related party relationship | Subsidiary | Subsidiary | Associate Concern | Details as per text block |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

**Disclosure of transactions between related parties [Table]** **..(2)**

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

| Categories of related parties [Axis] | Associates [Member] | | Key management personnel of entity or parent [Member] | |
|---|---|---|---|---|
| Related party [Axis] | 5 | | 1 | |
| | 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 transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Dove Soft Limited | Dove Soft Limited | Henil Rupareliya | Henil Rupareliya and Global Connect |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | | | BGVPR4003G | BGVPR4003G |
| CIN of related party | U74900MH2011PLC221087 | U74900MH2011PLC221087 | | |
| Description of nature of transactions with related party | Sales, Business Promotions and reimbursement(Details as per text block) | Associate | Director Remuneration and other exps (Details as per text block) | Key Management Personnel |
| Description of nature of related party relationship | Associate Concern | Details as per text block | Director | Details as per text block |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

**Disclosure of transactions between related parties [Table]** **..(3)**

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|---|---|---|---|---|
| Related party [Axis] | 2 | | 3 | |
| | 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 transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Purshottam Ruparelia | Hitesh Rupareliya | Ravi Rupareliya | Ravi Rupareliya |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ACXPR6011R | ACXPR6011R | AZHPR6060P | AZHPR6060P |
| Description of nature of transactions with related party | Director Remuneration (Details as per text block) | Relatives of Key management personnel | Relatives of Key management personnel(Details as per text block) | Relatives of Key management personnel |
| Description of nature of related party relationship | Director | Details as per text block | Relatives of Director | Details as per text block |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

**Disclosure of transactions between related parties [Table]** **..(4)**

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|---|---|---|---|---|
| Related party [Axis] | 6 | | 7 | 8 |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Kurjibhai Rupareliya | Saurabh Shetye | Lalitaben Rupareliya | Sangeeta Rupareliya |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ABGPR6434A | JIXPS6011M | CQUPR9324L | AKJPR4351A |
| Description of nature of transactions with related party | Issue of shares(Details as per text block) | Key Management Personnel | Issue of shares (Details as per text block) | Issue of shares(Details as per text block) |
| Description of nature of related party relationship | Director | Details as per text block | Relatives of Director | Relatives of Director |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

**Disclosure of transactions between related parties [Table]** **..(5)**

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|---|---|---|---|---|
| Related party [Axis] | 9 | 10 | 11 | 14 |
| | 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 transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Prachi Rupareliya | Rekha Rupareliya | Shivangi Rupareliya | Saurabh Shetye |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | FAKPR4128D | AHCPR8348H | CKTPR5435B | JIXPS6011M |
| Description of nature of transactions with related party | Issue of shares (Details as per text block) | Commission (Details as per text block) | Commission (Details as per text block) | Salary (Details as per text block) |
| Description of nature of related party relationship | Relatives of Director | Relatives of Director | Relatives of Director | Details as per text block |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

**Disclosure of transactions between related parties [Table]** **..(6)**

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] |
|---|---|
| Related party [Axis] | 15 |
| | 01/04/2023 to 31/03/2024 |
| Disclosure of transactions between related parties [Abstract] | |
| Disclosure of transactions between related parties [Line items] | |
| Name of related party | Sunil Mahayavanshi |
| Country of incorporation or residence of related party | INDIA |
| Permanent account number of related party | BOBPM0275H |
| Description of nature of transactions with related party | Salary (Details as per text block) |
| Description of nature of related party relationship | Details as per text block |
| Related party transactions [Abstract] | |
| Other related party transactions contribution received | 0 |
| Outstanding balances for related party transactions [Abstract] | |
| Amounts payable related party transactions | 0 |
| Amounts receivable related party transactions | 0 |
| Outstanding commitments made by entity, related party transactions | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 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 related party [TextBlock] | | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | No | No |

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

**Disclosure of other provisions [Table]** **..(1)**

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

| Classes of other provisions [Axis] | Provision for taxes other than income tax [Member] | | |
|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of other provisions [Abstract] | | | |
| Disclosure of other provisions [Line items] | | | |
| Reconciliation of changes in other provisions [Abstract] | | | |
| Changes in other provisions [Abstract] | | | |
| Additional provisions, other provisions [Abstract] | | | |
| Increase in existing provisions, other provisions | 0 | 1.45 | |
| Total additional provisions, other provisions | 0 | 1.45 | |
| Other increase decrease in other provisions | -4 | 0 | |
| Total changes in other provisions | -4 | 1.45 | |
| Other provisions at end of period | 0 | 4 | 2.55 |

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

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

## [610500] Notes - Events after reporting period

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

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

## [612500] Notes - Share-based payment arrangements

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |

## [613000] Notes - Earnings per share

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of earnings per share [TextBlock] | | |
| Basic earnings per share [Abstract] | | |
| Diluted earnings per share [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 0 | [shares] 0 |

## [610900] Notes - First time adoption

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

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