

HIMALAYAN HELI SERVICES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Corporate identity number	U63040DL1998PTC094836	
Permanent account number of entity	AAACH7948D	
Address of registered office of company	104, FIRST FLOOR M G BHAWAN-1, 7, LOCAL SHOPPING CENTRE, MADANGIR, NEW DELHI South Delhi DL 110062	
Type of industry	Commercial and Industrial	
Registration date	06/07/1998	
Number of employees in the company at the end of the financial Year	[pure] 130	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	01/08/2023	
Period covered by financial statements	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Total number of product or service category	1	
Description of principal product or services category	Passenger Air Transport	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	PrincipalProductOrPrincipalService_1
	01/04/2022 to 31/03/2023
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	5110
Description of product or service category	Passenger Air Transport
Turnover of product or service category	9,827.09257
Highest turnover contributing product or service (ITC 8 digit) code	51101102
Description of product or service	Helicopter Services
Turnover of highest contributing product or service	9,827.09257
Quantity of highest contributing product or service in UoM	[pure] 0

[400400] Disclosures - Directors report**Details of indebtedness of company [Table]**

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	40		40	
Reduction in indebtedness	6		0	
Total changes in indebtedness	34		40	
Principal amount at end of financial year	1,757.16509	1,723.16509	1,723.16509	1,683.16509
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	1,757.16509	1,723.16509	1,723.16509	1,683.16509

Details of indebtedness of company [Table]

..(2)

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

Indebtedness [Axis]	Unsecured loans [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	0	
Reduction in indebtedness	6	
Total changes in indebtedness	-6	
Principal amount at end of financial year	34	40
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	34	40

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	_Promoters_36		_Promoters_37	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Percentage of change in shares held during year	0.00001%		0.00001%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Harsh Vardhan Sharma		Tsering Wangchuk Shamshu	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00001%		0.00001%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%

Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	_ParticularsOfCompanies_35
	01/04/2022 to 31/03/2023
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	WORLD EXPENDITURES (INDIA) PRIVATE LTD
Address of company	G-1 M G BHABAN -17 LOCAL SHIPPING CENTRE, LAL BAHADUR SHASTRI MARG , DELHI
Country of incorporation of company	INDIA
CIN of company	U74899DL1987PTC028720
Type of company	PRIVATE LIMITED
Percentage of shares held	99.9998%
Applicable section	2(87)(ii)

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	_DirectorSigningBoardReport_46	_DirectorSigningBoardReport_47
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	TSERING	HARSH
Middle name of director	WANGCHUK	VARDHAN
Last name of director	SHAMSHU	SHARMA
Designation of director	Whole-time director	Whole-time director
Director identification number of director	00052931	00052879
Date of signing board report	05/09/2023	05/09/2023

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	_Promoters_ 38		_Promoters_ 39	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00001%	0.00%	0.00001%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00001%	0.00%	0.00001%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	Harsh Vardhan Sharma		Tsering Wangchuk Shamshu	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00001%	0.00%	0.00001%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00001%	0.00%	0.00001%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00%	0.00001%	0.00%	0.00001%

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00001%		0.00001%	
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00001%		0.00001%	
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Percentage of total shares held at end of period	100.00%	100.00%	0.0002%	0.0002%
Percentage of change in shares held during year	0.00001%		0.00001%	
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Percentage of total shares held at end of period	100.00%	100.00%	0.0002%	0.0002%
Percentage of change in shares held during year	0.00001%		0.00001%	
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Percentage of total shares held at end of period	100.00%	100.00%	0.0002%	0.0002%
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Percentage of total shares held at end of period	100.00%	100.00%	0.0002%	0.0002%
Total number of shares held at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 20	[shares] 20
Percentage of total shares held at end of period	100.00%	100.00%	0.0002%	0.0002%

Details of shareholding pattern [Table]

..(3)

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

Shareholding pattern [Axis]	Corporate bodies [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 99,99,980	[shares] 99,99,980
Total number of shares held at end of period	[shares] 99,99,980	[shares] 99,99,980
Percentage of total shares held at end of period	99.9998%	99.9998%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 99,99,980	[shares] 99,99,980
Percentage of total shares held at end of period	99.9998%	99.9998%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 99,99,980	[shares] 99,99,980
Percentage of total shares held at end of period	99.9998%	99.9998%
Total number of shares held at end of period	[shares] 99,99,980	[shares] 99,99,980
Percentage of total shares held at end of period	99.9998%	99.9998%
Total number of shares held at end of period	[shares] 99,99,980	[shares] 99,99,980
Percentage of total shares held at end of period	99.9998%	99.9998%

Details of managerial personnels remuneration [Table]

..(1)

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

Managerial personnels remuneration [Axis]	_ManagerialPersonnelsRemuneration_42	_ManagerialPersonnelsRemuneration_43	_ManagerialPersonnelsRemuneration_44	_ManagerialPersonnelsRemuneration_45
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of managerial personnels remuneration [Abstract]				
Details of managerial personnels remuneration [LineItems]				
Name of managerial personnel	Harsh Vardhan Sharma	Tsering Wangchuk Shamshu	STANZIN LOSAL SHAMSHU	SHREYANSH SHARMA
Ratio of remuneration of director to median of remuneration of employees for financial year	[pure] 40,47,348	[pure] 40,74,048	[pure] 25,91,650	
Percentage increase in managerial personnels remuneration in financial year	0.00%	0.00%	0.00%	

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Air Taxi Operation
Description of main product/service	air taxi operation
NIC code of product/service	51102
Percentage to total turnover of company	100.00%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

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

Directors and key managerial personnel [Axis]	DirectorsAndKeyManagerialPersonnel_40		DirectorsAndKeyManagerialPersonnel_41	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Harsh Vardhan Sharma		Tsering Wangchuk Shamshu	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10	[shares] 10	[shares] 10	[shares] 10
Percentage of total shares held at end of period	0.00001%	0.00001%	0.00001%	0.00001%

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

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year, the company is not required to transfer any amount into reserve.
Disclosures relating to amount recommended to be paid as dividend	Your directors do not recommend any dividend.
Details regarding energy conservation	The provisions relating to conservation of energy and technology absorption are not applicable to the company.
Details regarding technology absorption	The provisions relating to conservation of energy and technology absorption are not applicable to the company.
Details regarding foreign exchange earnings and outgo	Textual information (3) [See below]
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There is no substantial change from the close of the year.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (5) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/09/2023
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Attached with Form AOC-4-XBRL in pdf
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The company is not required to appoint any independent director. Thus this clause is not applicable.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	N o t applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	N o t applicable
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	No change in nature of business
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	During the year, no company become or ceased to be subsidiary, joint venture or associate companies.
Details relating to deposits covered under chapter v of companies act [TextBlock]	During the period under review, the company has not accepted any deposits.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	N o t applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No such orders have been passed impacting the going concern status and company's operation in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The adequate internal financial control with reference to the financial statements is in operation.
Disclosure of contents of corporate social responsibility policy [TextBlock]	
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (10) [See below]
Disclosure of equity shares with differential rights [TextBlock]	
Particulars of promoters, directors or key managerial personnels to whom such shares are issued [TextBlock]	
Details of change in control, if any, in company consequent to issue of equity shares with differential voting rights [TextBlock]	
Number of meetings of board	[pure] 17

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD'S REPORT

TO THE MEMBERS

Yours Directors have pleasure in presenting to you the Annual Report together with Audited Statement of Accounts for the year ended on 31st March 2023.

STATEMENT OF THE COMPANY'S AFFAIRS

The Company has achieved annual total income of Rs. 9,888.68 lacs (Previous Year Income of Rs. 6,087.41 lacs) with a Profit of Rs. 331.67 lacs (Previous Year Loss of Rs. 93.48 lacs). The Company is in the business of Air Taxi Operations and will continue its focus on the same during the next year. In the coming year your directors are confident to do better.

PERFORMANCE HIGHLIGHTS

The performance of the Company for the financial year ended 31/03/2023 is summarized below:

FINANCIAL SUMMARY

	For the Year Ended 31/03/2023		For the year Ended 31/03/2022
	(Rs.)		(Rs.)
Total Income	98,88,68,456		60,87,40,942
Profit/(Loss) before Interest, Dep. & Tax	11,05,36,410		4,41,95,465
Less : Interest (including Bank charges)	2,74,70,344		2,58,07,852
Depreciation and Amortization	3,91,47,729		3,10,00,452
Profit/(Loss) Before Tax	4,39,18,337		(1,26,12,839)

Provision for Tax ? Current Tax	-		-
- Less : MAT credit	-		-
- Net Current Tax	-		-
- Earlier Tax	-		-
- Deferred Tax	1,07,50,981		(32,64,894)
Profit/(Loss) after Tax	3,31,67,356		(93,47,945)
Paid up Share Capital	10,00,00,000		10,00,00,000
Reserve & Surplus	5,35,87,522		2,04,20,166

DIVIDEND

Your directors do not recommend any dividend.

MATERIAL CHANGES AFTER CLOSE OF THE YEAR

There is no substantial change from the close of the year.

CHANGE IN THE NATURE OF BUSINESS

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

TRANSFER TO RESERVE

During the year, the company is not required to transfer any amount into reserve.

EXTRACT OF ANNUAL RETURN

The extract of annual return as provided under sub-section (3) of section 92 is enclosed in Form MGT-9 for the year 2022-23.

NUMBER OF MEETINGS OF THE BOARD

The meeting of the board of directors of the company was duly held seventeen times during the year on 21/04/22, 04/07/22, 14/07/22, 21/07/22, 22/07/22, 08/08/22, 29/08/22, 05/09/22, 14/10/22, 28/10/22, 16/11/22, 03/12/22, 08/12/22, 19/12/22, 24/01/23, 15/02/23 and 21/03/23.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm the following:

in the preparation of annual accounts, the applicable accounting standards had been followed alongwith proper explanation relating to material departures;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit of the company for the year;

that the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for the safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

that the directors had prepared the annual accounts for the year ended 31

st
March 2023 on a going concern basis; and

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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

Pursuant to Section 134(3) (ca) of the Companies Act, 2013 no fraud has been reported by the Auditors of the Company.

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149

The company is not required to appoint any independent director. Thus this clause is not applicable.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARKS OR DISCLAIMER MADE

(i)	By the auditor in his report	-	The auditor of the company has not given any qualification, reservation or adverse remarks or disclaimer.
(ii)	By the Company Secretary in practice in his secretarial audit report	-	N.A

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The company has not given any loans or guarantees and not made any investments covered under the provisions of section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188

All contracts/arrangements/transaction entered by the company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. All transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 where applicable and thus disclosure in form AOC-2 is not given. The details have been disclosed to the members in Note 25(C) to the financial statements which sets out related party transactions for the year ended 31

st
March 2023.

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

The provisions relating to conservation of energy and technology absorption are not applicable to the company.

FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars regarding earning and outgo in Foreign Exchange for the year 2022-2023 are given below:

- Foreign Exchange Earnings Rs. 3,89,58,837/- (P.Y. Rs. 74,66,203/-)

- Foreign Exchange Outgo Rs. 25,03,29,815/- (P.Y. Rs. 16,86,55,703/-)

RISK MANAGEMENT POLICY

The objective of risk management policy is to collect information and analyse data so that uncertainty is translated into quantifiable risk for appropriate managerial action. The company seeks to minimize the adverse impact of 'seasonality' aspect in tourism industry and promote adventure tourism as a 365 days destination, attract tourists with specific interests, and ensure repeat visits for products in which India has comparative advantage. A set of guidelines on safety and quality norms for adventure tourism has also been formulated.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The CSR is not mandatory to the Company for the year ended 31/03/2023.

REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES COMPANIES AND JOINT VENTURES

There is no subsidiary, associate or Joint Venture of the company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

As per the provision of the Memorandum and Article of Association of the company the Directors need not liable to retire by rotation at every Annual General Meeting.

NAME OF THE COMPANIES WHICH BECAME OR CEASED SUBSIDIARY, JOINT VENTURES OR ASSOCIATE COMPANIES

During the year, no company become or ceased to be subsidiary, joint venture or associate companies.

DEPOSITS

During the year under review, the company has not accepted any deposits.

THE DETAIL OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURT OR TRIBUNALS

No such orders have been passed impacting the going concern status and company's operation in future.

DETAIL IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

The adequate internal financial control with reference to the financial statements is in operation.

OTHER MATTERS

The maintenance of cost records has not been prescribed by the Central Government u/Sec. 148(1) of the Act, in relation to the business carried on by the Company.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has complied with provisions relating to the Constitution of Internal Complaints Committee under the Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013

The annual summary is as under :

No. of complaints of sexual harassment received in the year	NIL
No. of complaints disposed off during the year	N.A

PARTICULARS OF EMPLOYEES

During the year under review there was no employee drawing remuneration exceeding the limits as specified under section 197(12) read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

AUDITORS

M/s. A.V. Ravindranath & Co., Chartered Accountants, New Delhi, were appointed as statutory auditors of the company to hold office until the conclusion of this Annual General Meeting to be held in the year 2024.

ACKNOWLEDGEMENT

The Directors wish to place on record their deep appreciation for the support received from Shareholders, Bankers, Business Associates and the Employees of your company.

By Order of the Board

For Himalayan Heli Services Private Limited

Harsh Vardhan Sharma	Tsering Wangchuk Shamshu
Director	Director
DIN : 00052879	DIN : 00052931

Shruti
Company Secretary
M.No. 42785

Place : New Delhi

Date : 05/09/2023

Textual information (2)

Description of state of companies affair

The Company has achieved annual total income of Rs. 9,888.68 lacs (Previous Year Income of Rs. 6,087.41 lacs) with a Profit of Rs. 331.67 lacs (Previous Year Loss of Rs. 93.48 lacs). The Company is in the business of Air Taxi Operations and will continue its focus on the same during the next year. In the coming year your directors are confident to do better.

Textual information (3)

Details regarding foreign exchange earnings and outgo

The particulars regarding earning and outgo in Foreign Exchange for the year 2022-2023 are given below: - Foreign Exchange Earnings Rs. 3,89,58,837/- (P.Y. Rs. 74,66,203/-) - Foreign Exchange Outgo Rs. 25,03,29,815/- (P.Y. Rs. 16,86,55,703/-)

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm the following: a. in the preparation of annual accounts, the applicable accounting standards had been followed alongwith proper explanation relating to material departures; b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit of the company for the year; c. that the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for the safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d. that the directors had prepared the annual accounts for the year ended 31st March 2023 on a going concern basis; and e. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (5)

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The company has not given any loans or guarantees and not made any investments covered under the provisions of section 186 of the Companies Act, 2013.

Textual information (6)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188

All contracts/arrangements/transaction entered by the company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. All transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 where applicable and thus disclosure in form AOC-2 is not given. The details have been disclosed to the members in Note 25(C) to the financial statements which sets out related party transactions for the year ended 31

st
March 2023.

Textual information (7)

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

The objective of risk management policy is to collect information and analyse data so that uncertainty is translated into quantifiable risk for appropriate managerial action. The company seeks to minimize the adverse impact of 'seasonality' aspect in tourism industry and promote adventure tourism as a 365 days destination, attract tourists with specific interests, and ensure repeat visits for products in which India has comparative advantage. A set of guidelines on safety and quality norms for adventure tourism has also been formulated.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

FINANCIALSUMMARY

	For the Year Ended 31/03/2023		For the year Ended 31/03/2022
	(Rs.)		(Rs.)
Total Income	98,88,68,456		60,87,40,942
Profit/(Loss) before Interest, Dep. & Tax	11,05,36,410		4,41,95,465
Less : Interest (including Bank charges)	2,74,70,344		2,58,07,852
Depreciation and Amortization	3,91,47,729		3,10,00,452
Profit/(Loss) Before Tax	4,39,18,337		(1,26,12,839)
Provision for Tax ? Current Tax	-		-
- Less : MAT credit	-		-
- Net Current Tax	-		-
- Earlier Tax	-		-
- Deferred Tax	1,07,50,981		(32,64,894)
Profit/(Loss) after Tax	3,31,67,356		(93,47,945)
Paid up Share Capital	10,00,00,000		10,00,00,000
Reserve & Surplus	5,35,87,522		2,04,20,166

Textual information (9)

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

DIRECTORSAND KEY MANAGERIAL PERSONNEL

As per the provision of the Memorandum and Article of Association of the company the Directors need not liable to retire by rotation at every Annual General Meeting.

Textual information (10)

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

DIRECTORSAND KEY MANAGERIAL PERSONNEL

As per the provision of the Memorandum and Article of Association of the company the Directors need not liable to retire by rotation at every Annual General Meeting.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	_Auditor_32
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A V RAVINDRANATH & CO
Name of auditor signing report	ANAKARA VADAKATH RAVINDRANATH
Firms registration number of audit firm	017483N
Membership number of auditor	017876
Address of auditors	25 ANAND LOK N E W DELHI-110049
Permanent account number of auditor or auditor's firm	AAGPR6301K
SRN of form ADT-1	R04041562
Date of signing audit report by auditors	01/08/2023
Date of signing of balance sheet by auditors	01/08/2023

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]
	01/04/2022 to 31/03/2023
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	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.
Disclosure relating to quantitative details of fixed assets	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (11) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (12) [See below]
Disclosure in auditors report relating to inventories	Textual information (13) [See below]
Disclosure in auditors report relating to loans	Textual information (14) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (15) [See below]
Disclosure relating to terms and conditions of loans granted	Textual information (16) [See below]
Disclosure regarding receipt of loans granted	Textual information (17) [See below]
Disclosure regarding terms of recovery of loans granted	Textual information (18) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	The Company has neither made any investments nor given any loans, guarantee and security covered under Section 185 and 186 of the Act during the year under audit.
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposits or amounts which are deemed to be deposits during the year and hence paragraph 3 (v) of the Order is not applicable to the Company.
Disclosure in auditors report relating to maintenance of cost records	The Central Government has not prescribed the maintenance of cost records under Sub-Section (1) of Section 148 of the Companies Act, 2013 for the services of the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (19) [See below]

Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (20) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (21) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	(a) According to information and explanation and as verified from the books of accounts, the company has not defaulted in repayment of loan or interest thereon.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	(c) According to the information and explanation given to us, the term loans were applied for the purpose for which loan was obtained.
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 (22) [See below]
Disclosure in auditors report relating to managerial remuneration	NA
Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company. Hence clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (23) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (24) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	The Company is generally profit making and has not incurred cash loss in current financial year and during the immediately preceding financial year.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (25) [See below]

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (26) [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 (11)

Disclosure relating to physical verification and material discrepancies of fixed assets

(a) The Properties, Plant and Equipments have been physically verified by the management at reasonable interval and no material discrepancies were identified on such verification. (b) Based on the our examination, we report that, the company does not own/hold any immovable property as at the balance sheet date, hence to that extent paragraph 3(ii)(c) of the Order is not applicable. (c) The Company has not revalued its Property, Plant and Equipment during the year. (d) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

Textual information (12)

Disclosure relating to title deeds of immovable properties

(c) Based on the our examination, we report that, the company does not own/hold any immovable property as at the balance sheet date, hence to that extent paragraph 3(ii)(c) of the Order is not applicable.

Textual information (13)

Disclosure in auditors report relating to inventories

(a) There is no inventory held by the Company, hence, paragraph 3(ii) (a) of the Order is not applicable to Company. (b) The Company has not been sanctioned any working capital limits in excess of Rs. 5 crore, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets. Hence, paragraph 3 (ii) (b) of the Order is not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to loans

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

Textual information (15)

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

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

Textual information (16)

Disclosure relating to terms and conditions of loans granted

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

Textual information (17)

Disclosure regarding receipt of loans granted

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

Textual information (18)

Disclosure regarding terms of recovery of loans granted

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

Textual information (19)

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

(a) According to the records examined by us, the Company is generally regular in depositing with appropriate authorities, the undisputed statutory dues in respect of Income Tax, Service Tax, GST and any other statutory dues applicable to it.

Textual information (20)

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

(b) According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as on the last date of the financial year for a period of more than six months from the date they became payable.

Textual information (21)

Disclosure relating to disputed statutory dues [Text Block]

(b) According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as on the last date of the financial year for a period of more than six months from the date they became payable.

Textual information (22)

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

(a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year. (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report. (c) The Company has not received any whistle blower complaints during the year.

Textual information (23)

Disclosure in auditors report relating to transactions with related parties

As explained to us and as per the records of the company, in our opinion the transactions with the related parties are in Compliance with Section 188 of the Companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard. The provisions of Section 177 of the Act are not applicable to the Company.

Textual information (24)

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

(a) The Company has not raised any money by way of any initial public offer or further public offer (including debt instrument) during the year. Hence clause 3(x)(a) of the Order is not applicable. (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible). Hence clause 3(x)(b) of the Order is not applicable.

Textual information (25)

Disclosure in auditors report relating to registration under section 45-1A of Reserve Bank of India Act, 1934

(a) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Hence clause 3(xvi)(a) of the Order is not applicable. (b) The Company is not conducting any Non Banking Financial or Housing Finance activities. Hence clause 3(xvi)(b) of the Order is not applicable. (c) In our opinion, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Hence, clause 3(xvi)(c) of the Order is not applicable.

Textual information (26)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

HIMALAYAN HELI SERVICES PRIVATE LIMITED

Report on the Audit of the Financial Statements for the year ended 31
st
March, 2023

Opinion

We have audited the accompanying financial statements of

Himalayan Heli Services Private Limited (?
the Company
?)

which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2023, the Profit (financial performance), and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process

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Auditor's Responsibility for the Audit of the Financial Statements

Our responsibility is to express an opinion on the financial statements based on our audit. In conducting our 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.

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

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

The requirement by the Companies (Auditor's Report) Order, 2020 (the Order), issued by the Central Government of India in terms of 143(11) of the Act we give in ?

Annexure A??

statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable to the company.

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;

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

The Balance Sheet, the Statement of Profit and Loss including the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;

In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended;

On the basis of the written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in ?Annexure-B?. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial control with reference to standalone financial statements.

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

i)	The Company does not have any pending litigations which would impact its financial position;
ii)	The Company did not have any long-term contracts and had no derivative contract for which there were any material foreseeable losses;
iii)	There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
iv)	(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (?Intermediaries?), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (?Ultimate Beneficiaries?) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
	(b) The Management has represented, that, to the best of its knowledge and belief, no funds (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 circumstance, nothing has come to our notice that has caused us to believe that the representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement. (d) The Company has not declared any dividend during the year (e) 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.

	for A.V. RAVINDRANATH & CO.
	CHARTERED ACCOUNTANTS
	(FRN : 017483N)
	A.V. RAVINDRANATH
Place : New Delhi	PROPRIETOR
Date :01-08-2023	M.No : 017876
UDIN :23017876BGSLEG5479	

ANNEXURE-A TO INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date on the accounts of

HIMALAYAN HELI SERVICES PRIVATE LIMITED
for the year ended 31st
March, 2023)

i)	In respect of the Company's Property, Plant and Equipment and Intangible Assets:
	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.
	(b) The Properties, Plant and Equipments have been physically verified by the management at reasonable interval and no material discrepancies were identified on such verification.
	(c) Based on the our examination, we report that, the company does not own/hold any immovable property as at the balance sheet date, hence to that extent paragraph 3(ii)(c) of the Order is not applicable.

	(d) The Company has not revalued its Property, Plant and Equipment during the year.
	(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
ii)	In respect of the Company's Inventory
	(a) There is no inventory held by the Company, hence, paragraph 3(ii) (a) of the Order is not applicable to Company.
	(b) The Company has not been sanctioned any working capital limits in excess of Rs. 5 crore, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets. Hence, paragraph 3 (ii) (b) of the Order is not applicable to the Company.
iii)	The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable.
iv)	The Company has neither made any investments nor given any loans, guarantee and security covered under Section 185 and 186 of the Act during the year under audit.
v)	The Company has not accepted any deposits or amounts which are deemed to be deposits during the year and hence paragraph 3 (v) of the Order is not applicable to the Company.
vi)	The Central Government has not prescribed the maintenance of cost records under Sub-Section (1) of Section 148 of the Companies Act, 2013 for the services of the Company.
vii)	(a) According to the records examined by us, the Company is generally regular in depositing with appropriate authorities, the undisputed statutory dues in respect of Income Tax, Service Tax, GST and any other statutory dues applicable to it. (b) According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as on the last date of the financial year for a period of more than six months from the date they became payable.

viii)	There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
ix)	(a) According to information and explanation and as verified from the books of accounts, the company has not defaulted in repayment of loan or interest thereon.
	(b) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
	(c) According to the information and explanation given to us, the term loans were applied for the purpose for the purpose for which loan was obtained.
	(d) According to the information and explanations given to us, and the procedure performed by us, and on an overall examination of the financial statement of the company, we report that no funds raised on short term basis have been used for long term purpose by the company.
	(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
	(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence clause 3(ix)(f) of the Order is not applicable.
x)	(a) The Company has not raised any money by way of any initial public offer or further public offer (including debt instrument) during the year. Hence clause 3(x)(a) of the Order is not applicable.
	(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible). Hence clause 3(x)(b) of the Order is not applicable.

xi)	(a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year.
	(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
	(c) The Company has not received any whistle blower complaints during the year.
xii)	The Company is not a Nidhi Company. Hence clause 3(xii) of the Order is not applicable to the Company.
xiii)	As explained to us and as per the records of the company, in our opinion the transactions with the related parties are in Compliance with Section 188 of the Companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard. The provisions of Section 177 of the Act are not applicable to the Company.
xiv)	In respect of Internal Audit, the Company is not required to have an internal audit system in terms of section 138(1) of the Companies Act, 2013, and hence clause 3(xiv) of the Order is not applicable to the Company.
xv)	During the year, the Company has not entered into any non-cash transactions with Directors or person connected with him. Hence, clause 3(xv) of the Order is not applicable to the Company.
xvi)	(a) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Hence clause 3(xvi)(a) of the Order is not applicable.
	(b) The Company is not conducting any Non Banking Financial or Housing Finance activities. Hence clause 3(xvi)(b) of the Order is not applicable.
	(c) In our opinion, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Hence, clause 3(xvi)(c) of the Order is not applicable.

	(d) As per information and explanations given to us, there is no Core investment Company in the Group. Hence clause 3(xvi)(d) of the Order is not applicable.
xvii)	The Company is generally profit making and has not incurred cash loss in current financial year and during the immediately preceding financial year.
xviii)	There has been no resignation of the statutory auditors of the Company during the year.
xix)	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which caused us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
xx)	In respect of Corporate Social Responsibility (CSR), provisions of Section 135 of the Act are not applicable. Accordingly, clause 3(xx)(b) of the Order are not applicable for the year.

	for A.V. RAVINDRANATH & CO.
	CHARTERED ACCOUNTANTS
	(FRN : 017483N)
	A.V. RAVINDRANATH

Place : New Delhi	PROPRIETOR
Date :01-08-2023	M.No : 017876
UDIN :23017876BGSLEG5479	

**ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF M/S
HIMALAYAN HELI SERVICES PRIVATE LIMITED**

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

We have audited the internal financial controls over financial reporting of M/s

Himalayan Heli Services
Private Limited
(the Company') as of 31st

March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 I/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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31

st
March 2023.

	for A.V. RAVINDRANATH & CO.
	CHARTERED ACCOUNTANTS
	(FRN : 017483N)
	A.V. RAVINDRANATH
Place : New Delhi	PROPRIETOR
Date :01-08-2023	M.No : 017876
UDIN :23017876BGSLEG5479	

[400500] Disclosures - Secretarial audit report

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

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,000	1,000	
Reserves and surplus	535.87522	204.20166	
Total shareholders' funds	1,535.87522	1,204.20166	
Share application money pending allotment	0	0	
Deferred government grants	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,139.55089	1,154.87626	
Deferred tax liabilities (net)	39.26349	0	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	1,178.81438	1,154.87626	
Current liabilities [Abstract]			
Short-term borrowings	670.91762	568.28883	
Trade payables	452.5532	920.38475	
Other current liabilities	1,206.32324	725.75985	
Short-term provisions	0	0	
Total current liabilities	2,329.79406	2,214.43343	
Total equity and liabilities	5,044.48366	4,573.51135	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	2,659.45492	2,105.2578	1,997.86091
Intangible assets	0	0	
Tangible assets capital work-in-progress	0	0	
Intangible assets under development or work-in-progress	0	0	
Total fixed assets	2,659.45492	2,105.2578	1,997.86091
Non-current investments	0	0	
Deferred tax assets (net)	0	68.24632	
Foreign currency monetary item translation difference asset account	0	0	
Long-term loans and advances	0	0	
Other non-current assets	569.51597	564.09456	
Total non-current assets	3,228.97089	2,737.59868	1,997.86091
Current assets [Abstract]			
Current investments	0	0	
Inventories	233.80185	399.93535	
Trade receivables	229.98625	660.25581	
Cash and bank balances	406.22433	432.90828	585.8376
Short-term loans and advances	945.50034	342.81323	
Other current assets	0	0	
Total current assets	1,815.51277	1,835.91267	585.8376
Total assets	5,044.48366	4,573.51135	2,583.69851

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

..(1)

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

Directors signing financial statements [Axis]	DirectorsSigningFinancialStatements_33	DirectorsSigningFinancialStatements_34
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	TSERING	HARSH
Middle name of director	WANGCHUK	VARDHAN
Last name of director	SHAMSHU	SHARMA
Designation of director	Whole-time director	Whole-time director
Director identification number of director	00052931	00052879
Date of signing of financial statements by director	05/09/2023	05/09/2023

[100400] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	439.18337	-126.12839	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	266.39488	240.70144	
Adjustments for depreciation and amortisation expense	391.47729	310.00452	
Other adjustments for which cash effects are investing or financing cash flow	0	0	
Other adjustments to reconcile profit (loss)	-44.45727	0	
Other adjustments for non-cash items	0	0	
Total adjustments to profit (loss)	613.4149	550.70596	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	166.1335	5.20632	
Adjustments for decrease (increase) in trade receivables	430.26956	16.49779	
Adjustments for decrease (increase) in other current assets	-5.42141	-19.60698	
Adjustments for increase (decrease) in trade payables	-467.83155	174.53825	
Adjustments for increase (decrease) in other current liabilities	480.56339	361.01237	
Total adjustments for working capital	603.71349	537.64775	
Total adjustments for reconcile profit (loss)	1,217.12839	1,088.35371	
Net cash flows from (used in) operations	1,656.31176	962.22532	
Income taxes paid (refund)	-52.73616	36.62105	
Net cash flows from (used in) operating activities before extraordinary items	1,709.04792	925.60427	
Net cash flows from (used in) operating activities	1,709.04792	925.60427	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	49.5	0	
Purchase of tangible assets	950.71714	417.40141	
Cash advances and loans made to other parties	673.66002	3.66855	
Cash receipts from repayment of advances and loans made to other parties	0	0	
Interest received	8.30856	17.37708	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) investing activities before extraordinary items	-1,566.5686	-403.69288	
Net cash flows from (used in) investing activities	-1,566.5686	-403.69288	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	105.54017	0	
Repayments of borrowings	0	416.76219	
Interest paid	274.70344	258.07852	
Net cash flows from (used in) financing activities before extraordinary items	-169.16327	-674.84071	
Net cash flows from (used in) financing activities	-169.16327	-674.84071	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-26.68395	-152.92932	
Net increase (decrease) in cash and cash equivalents	-26.68395	-152.92932	
Cash and cash equivalents cash flow statement at end of period	406.22433	432.90828	585.8376

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	Fully paid	Fully paid
Name of shareholder	World Expeditions (India) Pvt. Ltd.	World Expeditions (India) Pvt. Ltd.
CIN of shareholder	U74899DL1987PTC028720	U74899DL1987PTC028720
PAN of shareholder	AAACW0081A	AAACW0081A
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 99,99,980	[shares] 99,99,980
Percentage of shareholding in company	99.9998%	99.9998%

Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	1,000	1,000		1,000
Number of shares issued	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares issued	1,000	1,000		1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000	1,000		1,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Total value of shares subscribed	1,000	1,000		1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares called	1,000	1,000		1,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	1,000	1,000		1,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0

Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	1,000	1,000		1,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980	[shares] 99,99,980		[shares] 99,99,980
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully paid	Fully paid
Number of shares authorised	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares authorised	1,000		1,000	1,000
Number of shares issued	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares issued	1,000		1,000	1,000
Number of shares subscribed and fully paid	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares subscribed and fully paid	1,000		1,000	1,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Total value of shares subscribed	1,000		1,000	1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,00,00,000		[shares] 1,00,00,000	[shares] 1,00,00,000
Value of shares called	1,000		1,000	1,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	1,000		1,000	1,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,000	1,000	1,000	1,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,980		[shares] 99,99,980	[shares] 99,99,980

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Original paid-up value of forfeited shares	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2021
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,000

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	[pure] 3	[pure] 3
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]****..(1)**

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	331.67356	-93.47945		331.67356
Other additions to reserves	0	0		0
Total additions to reserves	331.67356	-93.47945		331.67356
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim preferred dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final preferred dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		0
Preferred dividend tax appropriation	0	0		0
Total dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	331.67356	-93.47945		331.67356
Reserves at end of period	535.87522	204.20166	297.68111	535.87522
Description of nature and purpose of other reserves/funds	NA	NA		NA
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0		0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	NA	NA		NA

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-93.47945	
Other additions to reserves	0	
Total additions to reserves	-93.47945	
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	
Other deductions to reserves	0	
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	
Interim preferred dividend appropriation	0	
Interim special dividend appropriation	0	
Total interim dividend appropriation	0	
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	
Final preferred dividend appropriation	0	
Final special dividend appropriation	0	
Total final dividend appropriation	0	
Total dividend appropriation	0	
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	
Preferred dividend tax appropriation	0	
Total dividend tax appropriation	0	
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	-93.47945	
Reserves at end of period	204.20166	297.68111
Description of nature and purpose of other reserves/funds	NA	
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	NA	

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,139.55089	1,154.87626	1,139.55089	1,154.87626
Nature of security [Abstract]				
Nature of security	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Guarantee given by holding company	Guarantee given by holding company	Guarantee given by holding company	Guarantee given by holding company
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,139.55089	1,154.87626	1,139.55089	1,154.87626
Nature of security [Abstract]				
Nature of security	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Guarantee given by holding company	Guarantee given by holding company	Guarantee given by holding company	Guarantee given by holding company
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	670.91762	568.28883	670.91762	568.28883
Nature of security [Abstract]				
Nature of security	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Current maturities of long-term borrowings	Current maturities of long-term borrowings	Current maturities of long-term borrowings	Current maturities of long-term borrowings
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	670.91762	568.28883	670.91762	568.28883
Nature of security [Abstract]				
Nature of security	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company	Hypothecation of Vehicles and Personal Guarantee by Director and Holding company
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Current maturities of long-term borrowings	Current maturities of long-term borrowings	Current maturities of long-term borrowings	Current maturities of long-term borrowings
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0

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

	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	950.71714	417.40141		950.71714	417.40141	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-391.47729	-310.00452				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	5.04273	0		91.51103	0	
Total disposals tangible assets	5.04273	0		91.51103	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	554.19712	107.39689		859.20611	417.40141	
Tangible assets at end of period	2,659.45492	2,105.2578	1,997.86091	6,426.37786	5,567.17175	5,149.77034

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				950.71714	417.40141	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	391.47729	310.00452		-391.47729	-310.00452	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	86.4683	0		5.04273	0	
Total disposals tangible assets	86.4683	0		5.04273	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	305.00899	310.00452		554.19712	107.39689	
Tangible assets at end of period	3,766.92294	3,461.91395	3,151.90943	2,659.45492	2,105.2578	1,997.86091

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	950.71714	417.40141				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				391.47729	310.00452	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	91.51103	0		86.4683	0	
Total disposals tangible assets	91.51103	0		86.4683	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	859.20611	417.40141		305.00899	310.00452	
Tangible assets at end of period	6,426.37786	5,567.17175	5,149.77034	3,766.92294	3,461.91395	3,151.90943

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2.22758	-2.47654				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2.22758	-2.47654		0	0	
Tangible assets at end of period	19.5316	21.75918	24.23572	61.33857	61.33857	61.33857

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2.22758	2.47654		-2.22758	-2.47654	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.22758	2.47654		-2.22758	-2.47654	
Tangible assets at end of period	41.80697	39.57939	37.10285	19.5316	21.75918	24.23572

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.22758	2.47654	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		2.22758	2.47654	
Tangible assets at end of period	61.33857	61.33857	61.33857	41.80697	39.57939	37.10285

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2.22758	-2.47654				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2.22758	-2.47654		0	0	
Tangible assets at end of period	19.5316	21.75918	24.23572	61.33857	61.33857	61.33857

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2.22758	2.47654		-2.22758	-2.47654	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.22758	2.47654		-2.22758	-2.47654	
Tangible assets at end of period	41.80697	39.57939	37.10285	19.5316	21.75918	24.23572

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.22758	2.47654	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		2.22758	2.47654	
Tangible assets at end of period	61.33857	61.33857	61.33857	41.80697	39.57939	37.10285

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.36914	2.77354		6.36914	2.77354	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4.13584	-2.64064				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.2333	0.1329		6.36914	2.77354	
Tangible assets at end of period	10.08529	7.85199	7.71909	75.12243	68.75329	65.97975

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				6.36914	2.77354	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4.13584	2.64064		-4.13584	-2.64064	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.13584	2.64064		2.2333	0.1329	
Tangible assets at end of period	65.03714	60.9013	58.26066	10.08529	7.85199	7.71909

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.36914	2.77354				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4.13584	2.64064	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	6.36914	2.77354		4.13584	2.64064	
Tangible assets at end of period	75.12243	68.75329	65.97975	65.03714	60.9013	58.26066

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.36914	2.77354		6.36914	2.77354	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4.13584	-2.64064				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.2333	0.1329		6.36914	2.77354	
Tangible assets at end of period	10.08529	7.85199	7.71909	75.12243	68.75329	65.97975

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				6.36914	2.77354	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4.13584	2.64064		-4.13584	-2.64064	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.13584	2.64064		2.2333	0.1329	
Tangible assets at end of period	65.03714	60.9013	58.26066	10.08529	7.85199	7.71909

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.36914	2.77354				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4.13584	2.64064	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	6.36914	2.77354		4.13584	2.64064	
Tangible assets at end of period	75.12243	68.75329	65.97975	65.03714	60.9013	58.26066

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.5462	0.53411		1.5462	0.53411	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.81583	-0.67935				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.73037	-0.14524		1.5462	0.53411	
Tangible assets at end of period	2.9616	2.23123	2.37647	17.56591	16.01971	15.4856

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1.5462	0.53411	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0.81583	0.67935		-0.81583	-0.67935	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.81583	0.67935		0.73037	-0.14524	
Tangible assets at end of period	14.60431	13.78848	13.10913	2.9616	2.23123	2.37647

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.5462	0.53411				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0.81583	0.67935	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1.5462	0.53411		0.81583	0.67935	
Tangible assets at end of period	17.56591	16.01971	15.4856	14.60431	13.78848	13.10913

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	937.24735	413.23335		937.24735	413.23335	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-381.13895	-301.41509				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	5.04273	0		91.51103	0	
Total disposals tangible assets	5.04273	0		91.51103	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	551.06567	111.81826		845.73632	413.23335	
Tangible assets at end of period	2,621.89313	2,070.82746	1,959.0092	6,226.11313	5,380.37681	4,967.14346

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				937.24735	413.23335	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	381.13895	301.41509		-381.13895	-301.41509	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	86.4683	0		5.04273	0	
Total disposals tangible assets	86.4683	0		5.04273	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	294.67065	301.41509		551.06567	111.81826	
Tangible assets at end of period	3,604.22	3,309.54935	3,008.13426	2,621.89313	2,070.82746	1,959.0092

Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	937.24735	413.23335				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				381.13895	301.41509	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	91.51103	0		86.4683	0	
Total disposals tangible assets	91.51103	0		86.4683	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	845.73632	413.23335		294.67065	301.41509	
Tangible assets at end of period	6,226.11313	5,380.37681	4,967.14346	3,604.22	3,309.54935	3,008.13426

Disclosure of tangible assets [Table]

..(22)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	920.75858	413.23335		920.75858	413.23335	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-374.08317	-295.40812				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	5.04273	0		91.51103	0	
Total disposals tangible assets	5.04273	0		91.51103	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	541.63268	117.82523		829.24755	413.23335	
Tangible assets at end of period	2,597.77698	2,056.1443	1,938.31907	6,094.07956	5,264.83201	4,851.59866

Disclosure of tangible assets [Table]

..(23)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				920.75858	413.23335	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	374.08317	295.40812		-374.08317	-295.40812	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	86.4683	0		5.04273	0	
Total disposals tangible assets	86.4683	0		5.04273	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	287.61487	295.40812		541.63268	117.82523	
Tangible assets at end of period	3,496.30258	3,208.68771	2,913.27959	2,597.77698	2,056.1443	1,938.31907

Disclosure of tangible assets [Table]

..(24)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	920.75858	413.23335				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				374.08317	295.40812	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	91.51103	0		86.4683	0	
Total disposals tangible assets	91.51103	0		86.4683	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	829.24755	413.23335		287.61487	295.40812	
Tangible assets at end of period	6,094.07956	5,264.83201	4,851.59866	3,496.30258	3,208.68771	2,913.27959

Disclosure of tangible assets [Table]

..(25)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	16.48877	0		16.48877	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-7.05578	-6.00697				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	9.43299	-6.00697		16.48877	0	
Tangible assets at end of period	24.11615	14.68316	20.69013	132.03357	115.5448	115.5448

Disclosure of tangible assets [Table]

..(26)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				16.48877	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	7.05578	6.00697		-7.05578	-6.00697	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7.05578	6.00697		9.43299	-6.00697	
Tangible assets at end of period	107.91742	100.86164	94.85467	24.11615	14.68316	20.69013

Disclosure of tangible assets [Table]

..(27)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	16.48877	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				7.05578	6.00697	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	16.48877	0		7.05578	6.00697	
Tangible assets at end of period	132.03357	115.5448	115.5448	107.91742	100.86164	94.85467

Disclosure of tangible assets [Table]

..(28)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5.55445	0.86041		5.55445	0.86041	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-3.15909	-2.7929				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.39536	-1.93249		5.55445	0.86041	
Tangible assets at end of period	4.9833	2.58794	4.52043	46.23782	40.68337	39.82296

Disclosure of tangible assets [Table]

..(29)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				5.55445	0.86041	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	3.15909	2.7929		-3.15909	-2.7929	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3.15909	2.7929		2.39536	-1.93249	
Tangible assets at end of period	41.25452	38.09543	35.30253	4.9833	2.58794	4.52043

Disclosure of tangible assets [Table]

..(30)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5.55445	0.86041				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				3.15909	2.7929	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.55445	0.86041		3.15909	2.7929	
Tangible assets at end of period	46.23782	40.68337	39.82296	41.25452	38.09543	35.30253

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]				Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method	Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method	Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method	Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method, Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	63.16%, 31.23%, 25.89%, 18.10%, 9.5%, 13.91%	63.16%, 31.23%, 25.89%, 18.10%, 9.5%, 13.91%	63.16%, 31.23%, 25.89%, 18.10%, 9.5%, 13.91%	63.16%, 31.23%, 25.89%, 18.10%, 9.5%, 13.91%	9.5%	9.5%

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Office building [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	9.5%	9.5%	9.5%	9.5%	18.10%	18.10%

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]				Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	18.10%	18.10%	18.10%	18.10%	25.89%	25.89%

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Aircrafts helicopters [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method, Written Down Value Method	Written Down Value Method, Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	25.89%	25.89%	31.23%, 13.91%	31.23%, 13.91%	13.91%	13.91%

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Aircrafts helicopters [Member]		Motor vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	13.91%	13.91%	31.23%	31.23%	31.23%	31.23%

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	63.16%	63.16%	63.16%	63.16%

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of details of balances with banks [Table]**

..(1)

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

Details of balances with banks [Axis]	_Bank_2	_Bank_3	_Bank_4	_Bank_5
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	SBI, Phata	SBI, Srinagar	HDFC Bank	SBI, South Extn.
Account number of bank	00000031161100705	00000010491853136	01342320002736	00000030726666869
Closing balance held in bank	2.318612	0	2.1376646	42.1904475

Disclosure of details of balances with banks [Table]

..(2)

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

Details of balances with banks [Axis]	_Bank_6	_Bank_7	_Bank_8	_Bank_9
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	SBI, Katra (J & K)	SBI, Pushpa Bhawan	SBI, South Extn.	SBI, Phata
Account number of bank	00000011380261150	10453532457	41218130176	00000031161100705
Closing balance held in bank	0.0820306	0	109.267538	0.0908924

Disclosure of details of balances with banks [Table]

..(3)

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

Details of balances with banks [Axis]	_Bank_10	_Bank_11	_Bank_12	_Bank_13
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	SBI, Srinagar	HDFC Bank	SBI, South Extn.	SBI, Katra (J & K)
Account number of bank	00000010491853136	01342320002736	00000030726666869	00000011380261150
Closing balance held in bank	0	91.61094109999999	12.873256399999999	16.2290678

Disclosure of details of balances with banks [Table]

..(4)

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

Details of balances with banks [Axis]	_Bank_14
	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]	
Cash and bank balances notes [Abstract]	
Cash and bank balances [Abstract]	
Disclosure of details of balances with banks [Abstract]	
Details of balances with banks [LineItems]	
Name of bank	SBI, Pushpa Bhawan
Account number of bank	10453532457
Closing balance held in bank	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Classification based on time period [Member]		Long-term [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Total provisions for employee benefits	0	0	0	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
CSR expenditure provision	0	0	0	0
Total provisions	0	0	0	0

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Total provisions for employee benefits	0	0
Provision for corporate tax [Abstract]		
Provision for current tax	0	0
Total provision for corporate tax	0	0
Provision for proposed dividend [Abstract]		
Provision for proposed equity dividend [Abstract]		
Total provision for proposed equity dividend	0	0
Provision for proposed preference dividend [Abstract]		
Total provision for proposed preference dividend	0	0
Total provision for proposed dividend	0	0
CSR expenditure provision	0	0
Total provisions	0	0

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	945.50034	342.81323	439.46214	39.83008
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	945.50034	342.81323	439.46214	39.83008
Details of loans and advances to related parties	NA	NA		
Nature of other loans and advances	Other advance and GST Input	Other advance and GST Input		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	37.95866	15.10119	468.07954	287.88196
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	37.95866	15.10119	468.07954	287.88196
Details of loans and advances to related parties			NA	NA
Nature of other loans and advances			Other advance and GST Input	Other advance and GST Input
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]**..(4)**

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	18.46582	72.72469	64.23489	135.20779
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	18.46582	72.72469	64.23489	135.20779
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Tax deducted at source [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	64.23489	135.20779	385.37883	79.94948
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	64.23489	135.20779	385.37883	79.94948
Details of loans and advances to related parties			NA	NA
Nature of other loans and advances			Other advance and GST Input	Other advance and GST Input
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	229.98625	660.25581	229.98625	660.25581
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	229.98625	660.25581	229.98625	660.25581
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Other inventories [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	233.80185	399.93535	233.80185	399.93535
Goods in transit	0	0	0	0
Mode of valuation	Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower
Nature of other inventories			Helicopter Components	Helicopter Components

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	233.80185	399.93535
Goods in transit	0	0
Mode of valuation	Cost or Net Realisable value whichever is lower	Cost or Net Realisable value whichever is lower
Nature of other inventories	Helicopter Components	Helicopter Components

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Trade payables, long-term	0	0	
Others long-term, others	0	0	
Total others, long-term	0	0	
Total other long-term liabilities	0	0	
Nature of other provisions	NA	NA	
Current maturities of long-term debt	0	0	
Current maturities of finance lease obligations	0	0	
Interest accrued but not due on borrowings	0	0	
Interest accrued and due on borrowings	0	0	
Interest accrued but not due on public deposits	0	0	
Interest accrued and due on public deposits	0	0	
Debentures claimed but not paid	0	0	
Income received in advance	0	0	
Unpaid dividends	0	0	
Application money received for allotment of securities and due for refund, principal	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Withholding taxes payable	410.20386	366.32852	
Service tax payable	0	0	
Taxes payable sales tax	0	0	
Accrued expenses payable	92.43626	98.52718	
Security deposits refundable, current	37.5	22.5	
Total deposits refundable current	37.5	22.5	
Public deposit payable, current	0	0	
Total other payables, current	540.14012	487.3557	
Advance received from customers	569.52089	148.45457	
Accrued salary payable	70.6522	85.7968	
Contribution to provident fund scheme	4.56003	4.15278	
Current liabilities portion of share application money pending allotment	0	0	
Other current liabilities, others	21.45	0	
Total other current liabilities	1,206.32324	725.75985	
Other non-current assets, others	569.51597	564.09456	
Total other non-current assets	569.51597	564.09456	
Nature of other non-current assets, others	Security Deposit	Security Deposit	
Aggregate amount of trade receivables outstanding for period exceeding six months	92.36161	92.36161	
Fixed deposits with banks	249.72048	303.00805	
Other deposits with banks	0	0	
Other balances with banks	155.99629	120.80416	
Total balance with banks	405.71677	423.81221	
Cash on hand	0.50756	9.09607	
Total cash and cash equivalents	406.22433	432.90828	585.8376
Other bank balances	0	0	
Total cash and bank balances	406.22433	432.90828	585.8376
Balances held with banks to extent held against other commitments	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than twelve months maturity	0	0	
Share cash and cash equivalents joint ventures	0	0	
Other current assets, others	0	0	
Total other current assets	0	0	

[200700] Notes - Additional disclosures on balance sheet**Details of shareholding pattern of promoters and public [Table]****..(1)**

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]		Public shareholding [Member]	
Classification based on nationality or origin [Axis]	Indian [Member]		Indian [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 20	[shares] 20	[shares] 0	[shares] 0
Percentage of shares held by Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by non-resident Indian	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by non-resident Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by foreign national other than non-resident Indian	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by foreign national other than non-resident Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by central government	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by central government	0.00%	0.00%	0.00%	0.00%
Number of shares held by state government	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by state government	0.00%	0.00%	0.00%	0.00%
Number of shares held by government companies	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by government companies	0.00%	0.00%	0.00%	0.00%
Number of shares held by insurance companies	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by insurance companies	0.00%	0.00%	0.00%	0.00%
Number of shares held by banks	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by banks	0.00%	0.00%	0.00%	0.00%
Number of shares held by financial institutions	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by financial institutions	0.00%	0.00%	0.00%	0.00%
Number of shares held by foreign institutional investors	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by foreign institutional investors	0.00%	0.00%	0.00%	0.00%
Number of shares held by mutual funds	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by mutual funds	0.00%	0.00%	0.00%	0.00%
Number of shares held by venture capital	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by venture capital	0.00%	0.00%	0.00%	0.00%
Number of shares held by body corporate	[shares] 0	[shares] 0	[shares] 99,99,980	[shares] 99,99,980
Percentage of shares held by body corporate	0.00%	0.00%	100.00%	100.00%
Number of shares held by others	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by others	0.00%	0.00%	0.00%	0.00%
Total number of shares	[shares] 20	[shares] 20	[shares] 99,99,980	[shares] 99,99,980
Total of percentage shares	0.00%	0.00%	100.00%	100.00%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
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
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
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]
Disclosure of general information about company [TextBlock]		

Textual information (27)

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

HIMALAYAN HELI SERVICES PRIVATE LIMITED						
Notes to financial statements for the year ended at 31st March, 2023						
23	SIGNIFICANT ACCOUNTING POLICIES					
	i)	Method of Accounting				
		The financial statements are prepared in accordance with Indian Generally Accepted Accounting				
		Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises				
		mandatory accounting standards as prescribed under section 133 of Companies Act 2013.				
	ii)	Fixed Assets				
		Fixed Assets are stated at cost of acquisition inclusive of incidental				

		expenses related to acquisition				
		where applicable.				
	iii)	Depreciation				
		Pursuant to Schedule II of the Companies Act 2013, the company has applied the life of assets as prescribed				
		prescribed in the Schedule or useful life , whichever is lower for ascertaining depreciation expenses.				
	iv)	Inventories				
		Inventories are valued at Cost or Net Realisable Value whichever is less.				
	v)	Investments				
		All investments are stated at cost.				
	vi)	Retirement Benefits				
		The employer's contribution to the employers provident fund is charged to the profit and loss account				
		during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972				

		and the same will be charged to account as & when paid. Also Liability on account of actuarial basis has				
		not been determined by the company.				
	vii)	Liabilities				
		All liabilities have been provided for in accounts except liabilities of a contingent nature.				
	viii)	Foreign currency transactions				
		Foreign currency transactions are recorded in the reporting currency, by applying the exchange rate				
		between the reporting currency and the foreign currency at the date of the transaction. Foreign currency				
		monetary items are reported using the closing rate. Non-monetary items which are carried in terms of				
		historical cost denominated in a foreign currency are reported using the exchange rate at the date of				
		transaction; and				

		value or other similar valuation deno-				
		denominated in a foreign currency are reported using rates that existed when values were determined.				
		Exchange differences arising on the settlement of monetary items or on reporting Company's year, or				
		reported in previous financial statements, are recognized as income or as expenses in the year in				
		which they arise.				
	ix)	Taxes on Income				
		The current income tax is measured at amount expected to be paid to the tax authorities in accordance				
		with the Indian Income Tax act, 1961. The deferred tax has been provided on timing differences between				
		taxable income and accounting income subject to consideration of prudence, measured using tax rates				
		and tax laws that have been enacted or				

		enacted by the balance sheet date.				
24	Contingent Liabilities					
	Guarantees given by the bankers on behalf of the Company Rs. 1,93,02,500/- (Previous Year Rs.2,28,45,283/-)					
25	Related Party Disclosures					
	A	Related parties and their relationship				
	a	Key Management personnel :				
	i	Harsh Vardhan Sharma		(Director)		
	ii	Tsering Wangchuk Shamshu		(Director)		
	iii	Shreyans Sharma		(Director)		
	iv	Stanzin Losal Shamshu		(Director)		
	b	Holding Company				
	i	World Expeditions (India) Pvt. Ltd.				
	B	Transactions with Related parties and outstanding balances :				
				Key Management personnel	Relatives of Key Management Personnel :	Holding Company

	a	Related party transactions summary				
	i	Remuneration	1,33,37,546	-	-	1,33,37,546
	ii	Transportation Charges	-	-	12,06,002	12,06,002
	iii	Rent paid		-	-	13,38,240
	iv	Loans Taken		19,00,000	-	-
	v	Repayment of Loans Taken	25,00,000	-	-	25,00,000
	b	Balances outstanding as at :				
	i	Payables				
	ii	Loans Taken				
	C	Disclosure of Material Transactions with Related parties and outstanding balances:				
	a	Related party transactions summary			(Rs.)	
	i	Remuneration				
		Harsh Vardhan Sharma				40,47,348
		Tsering Wangchuk Shamshu				40,74,048
		Shreyansh Sharma				26,24,500
		Stanzin Losal Shamshu				25,91,650
	ii	Transportation Charges Paid				

		World Expeditions (India) Pvt. Ltd.			12,06,002	
	iii	Rent Paid				
		World Expeditions (India) Pvt. Ltd.			13,38,240	
	iv	Loans Taken				
		Harsh Vardhan Sharma				5,00,000
		Tsering Wangchuk Shamshu				10,00,000
		Shreyansh Sharma				4,00,000
		Stanzin Losal Shamshu				-
	v	Repayment against Loans Taken				
		Harsh Vardhan Sharma				3,00,000
		Tsering Wangchuk Shamshu				15,00,000
		Shreyansh Sharma				2,00,000
		Stanzin Losal Shamshu				5,00,000
	b	Balances with Related parties as at :				
	i	Payables				
		Harsh Vardhan Sharma				1,93,800
		Tsering Wangchuk				1,79,800

		Shamshu				
		Shreyansh Sharma				1,33,600
		Stanzin Losal Shamshu				1,38,600
	ii	Loan Taken				
		Harsh Vardhan Sharma				5,00,000
		Tsering Wangchuk Shamshu				25,00,000
		Shreyansh Sharma				4,00,000
		Stanzin Losal Shamshu				-
26	EARNING IN FOREIGN CURRENCY					
	Rs. 3,89,58,837/- (Previous year : 74,66,203/-)					
27	EXPENDITURE IN FOREIGN CURRENCY					
	R.s 25,03,29,815/- (Previous year : 16,86,55,703/-)					
28	Other Statutory Information					
	i	The Company do not have any Benami property, where any proceeding has been initiated or pending				
		against the Company for holding any Benami property.				

	ii	The Company do not have any transactions with companies struck off.				
	iii	The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the				
		statutory period. However Charge on vehicles has been registered with the Registrar of Companies				
		wherever required by banks / Finance companies.				
	iv	The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.				
	v	There are no loans or advances in the nature of loans that are granted to promoters, directors, KMPs and				
		the related parties (as defined under Companies Act, 2013), either severally or jointly with any other				
		person, that are repayable on demand or without				

		specifying any terms or period of repayment.				
	vi	The Company have 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				
	vii	The Company have not received any fund from any person(s) or entity(ies), including foreign entities				
		(Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall :				
		(a) directly or indirectly lend or invest in				

		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				
	viii	The Company have not any such transaction which is not recorded in the books of accounts that has been				
		surrendered or disclosed as income during the year in the tax assessments under the Income Tax				
		Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961				
	ix	The Company is not a declared wilful defaulter by any bank or financial Institution or other lender				
		(as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on				
		wilful defaulters issued by the Reserve Bank				

		of India.				
	x	The company has not taken any loans against the security of current assets of the company.				
	xi	All title deeds of the Immovable Properties are held in the name of the Company.				
	xii	The Company has not recognised any loss on impairment in respect of assets of the Company as is required				
		in the terms of Accounting Standard -28 on "Impairment of Assets" since in the opinion of the management				
		the reduction in value of any asset, to the extent required, has already been fully provided for in the books.				
	xiii	In view of the multiplicity and difficulty in identification of accounts relating to Small Scale Industrial				
		Undertakings, information for determining the particulars relating to current indebtedness to such				

		undertakings as required, is not readily available.				
29	Balances recoverable or payable from/to parties are subject to confirmation.					
30	Previous Year figures have been regrouped wherever necessary to confirm to the classification for the year.					
			HARSH VARDHAN SHARMA		TSERING WANGCHUK SHAMSHU	
			DIRECTOR			DIRECTOR
			DIN: 00052879			DIN: 00052931

Textual information (28)

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

HIMALAYAN HELI SERVICES PRIVATE LIMITED							
Notes to financial statements for the year ended at 31st March, 2022							
23	SIGNIFICANT ACCOUNTING POLICIES						
	i)	Method of Accounting					
		The financial statements are prepared in accordance with Indian Generally Accepted Accounting					
		Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises					
		mandatory accounting standards as prescribed under section 133 of Companies Act 2013.					
	ii)	Fixed Assets					
		Fixed Assets are stated at cost of acquisition inclusive of incidental					

		expenses related to acquisition					
		where applicable.					
	iii)	Depreciation					
		Pursuant to Schedule II of the Companies Act 2013, the company has applied the life of assets as prescribed					
		prescribed in the Schedule or useful life , whichever is lower for ascertaining depreciation expenses.					
	iv)	Inventories					
		Inventories are valued at Cost or Net Realisable Value whichever is less.					
	v)	Investments					
		All investments are stated at cost.					
	vi)	Retirement Benefits					
		The employer's contribution to the employers provident fund is charged to the profit and loss account					
		during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972					

		and the same will be charged to account as & when paid. Also Liability on account of actuarial basis has					
		not been determined by the company.					
	vii)	Liabilities					
		All liabilities have been provided for in accounts except liabilities of a contingent nature.					
	viii)	Foreign currency transactions					
		Foreign currency transactions are recorded in the reporting currency, by applying the exchange rate					
		between the reporting currency and the foreign currency at the date of the transaction. Foreign currency					
		monetary items are reported using the closing rate. Non-monetary items which are carried in terms of					
		historical cost denominated in a foreign currency are reported using the exchange rate at the date of					
		transaction; and					

		value or other similar valuation deno-					
		denominated in a foreign currency are reported using rates that existed when values were determined.					
		Exchange differences arising on the settlement of monetary items or on reporting Company's year, or					
		reported in previous financial statements, are recognized as income or as expenses in the year in					
		which they arise.					
	ix)	Taxes on Income					
		The current income tax is measured at amount expected to be paid to the tax authorities in accordance					
		with the Indian Income Tax act, 1961. The deferred tax has been provided on timing differences between					
		taxable income and accounting income subject to consideration of prudence, measured using tax rates					
		and tax laws that have been enacted or					

		substantively		
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		enacted by the balance sheet date.					
24	Contingent Liabilities						
	Guarantees given by the bankers on behalf of the Company Rs. 2,28,45,283/- (Previous Year Rs.2,28,45,283/-)						
25	Related Party Disclosures						
	A	Related parties and their relationship					
	a	Key Management personnel :					
	i	Harsh Vardhan Sharma		(Director)			
	ii	Tsering Wangchuk Shamshu		(Director)			
	iii	Shreyans Sharma		(Director)			
	iv	Stanzin Losal Shamshu		(Director)			
	b	Holding Company					
	i	World Expeditions (India) Pvt. Ltd.					
	B	Transactions with Related parties and outstanding balances :					
							Total
				Key Management personnel	Relatives of Key Management Personnel :	Holding Company	2022

	a	Related party transactions summary					
	i	Remuneration	10,066,223	-	-	10,066,223	
	ii	Transportation Charges	-	-	1,663,219	1,663,219	
	iii	Rent paid		-	-	1,338,240	1,338,240
	iv	Loans Taken		5,000,000	-	-	5,000,000
	v	Repayment of Loans Taken	1,000,000	-	-	1,000,000	
	b	Balances outstanding as at :					
	i	Payables					613,415
	ii	Loans Taken					4,000,000
	C	Disclosure of Material Transactions with Related parties and outstanding balances:					
							2022
	a	Related party transactions summary			(Rs.)		(Rs.)
	i	Remuneration					
		Harsh Vardhan Sharma				3,043,800	
		Tsering Wangchuk Shamshu				3,120,943	
		Shreyansh Sharma				1,928,930	
		Stanzin Losal Shamshu				1,972,550	
							10,066,223
	ii	Transportation Charges Paid					

		World Expeditions (India) Pvt. Ltd.			1,663,219		934,500
							1,663,219
	iii	Rent Paid					
		World Expeditions (India) Pvt. Ltd.			1,338,240		-
							1,338,240
	iv	Loans Taken					
		Harsh Vardhan Sharma				300,000	
		Tsering Wangchuk Shamshu				4,000,000	
		Shreyansh Sharma				200,000	
		Stanzin Losal Shamshu				500,000	
							5,000,000
	v	Repayment against Loans Taken					
		Tsering Wangchuk Shamshu				1,000,000	
							1,000,000
	b	Balances with Related parties as at :					
							2,022
	i	Payables					
		Harsh Vardhan Sharma				190,400	
		Tsering Wangchuk Shamshu				181,200	
		Shreyansh Sharma				122,591	
		Stanzin Losal Shamshu				119,224	

							613,415
	ii	Loan Taken					
		Harsh Vardhan Sharma				300,000	
		Tsering Wangchuk Shamshu				3,000,000	
		Shreyansh Sharma				200,000	
		Stanzin Losal Shamshu				500,000	
							4,000,000
26	EARNING IN FOREIGN CURRENCY						
	74,66,203/- (Previous year : 7,27,85,462/-)						
27	EXPENDITURE IN FOREIGN CURRENCY						
	16,86,55,703/- (Previous year : 12,03,50,184/-)						
28	Other Statutory Information						
	i	The Company do not have any Benami property, where any proceeding has been initiated or pending					
		against the Company for holding any Benami property.					
	ii	The Company do not have any transactions with companies struck off.					
		The Company do not have					

		any charges or satisfaction which is yet to
	iii	

		be registered with ROC beyond the					
		statutory period. However Charge on vehicles has been registered with the Registrar of Companies					
		wherever required by banks / Finance companies.					
	iv	The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.					
	v	There are no loans or advances in the nature of loans that are granted to promoters, directors, KMPs and					
		the related parties (as defined under Companies Act, 2013), either severally or jointly with any other					
		person, that are repayable on demand or without specifying any terms or period of repayment.					
	vi	The Company have 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					
	vii	The Company have not received any fund from any person(s) or entity(ies), including foreign entities					
		(Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall :					
		(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by					
		or on behalf of the company (Ultimate Beneficiaries) or					
		(b) provide any guarantee,					

		behalf of the Ultimate Beneficiaries					
	viii	The Company have not any such transaction which is not recorded in the books of accounts that has been					
		surrendered or disclosed as income during the year in the tax assessments under the Income Tax					
		Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961					
	ix	The Company is not a declared wilful defaulter by any bank or financial Institution or other lender					
		(as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on					
		wilful defaulters issued by the Reserve Bank of India.					
	x	The company has not taken any loans against the security of current assets of the company.					

	xi	All title deeds of the Immovable Properties are held in the name of the Ccompany.					
	xii	The Company has not recognised any loss on impairment in respect of assets of the Company as is required					
		in the terms of Accounting Standard -28 on "Impairment of Assets" since in the opinion of the management					
		the reduction in value of any asset, to the extent required, has already been fully provided for in the books.					
	xiii	In view of the multiplicity and difficulty in identification of accounts relating to Small Scale Industrial					
		Undertakings, information for determining the particulars relating to current indebttness to such					
		undertakings as required, is not readily available.					
29	Balances recoverable or payable from/to parties are subject to confirmation.						

30	Previous Year figures have been regrouped wherever necessary to confirm to the classification for the year.						
			HARSH VARDHAN SHARMA		TSERING WANGCHUK SHAMSHU		
			DIRECTOR			DIRECTOR	
			DIN: 00052879			DIN: 00052931	

[201700] Notes - Government grants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (29) [See below]	Textual information (30) [See below]

Textual information (29)

Disclosure of employee benefits explanatory [Text Block]

vi)	Retirement Benefits	
	The employer's contribution to the employers provident fund is charged to the profit and loss account	
	during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972	
	and the same will be charged to account as & when paid.Also Liability on account of actuarial basis has	
	not been determined by the company.	

Textual information (30)

Disclosure of employee benefits explanatory [Text Block]

vi)	Retirement Benefits	
	The employer's contribution to the employers provident fund is charged to the profit and loss account	
	during the year. No Provision as been made in respect of liability under the payment of Gratuity Act 1972	
	and the same will be charged to account as & when paid.Also Liability on account of actuarial basis has	
	not been determined by the company.	

[300400] Notes - Employee share-based payments

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

	01/04/2022 to 31/03/2023
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]	

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

..(1)

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

Categories of related parties [Axis]	Harsh Vardhan Sharma_12		Hemang Sharma_14	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Harsh Vardhan Sharma	Harsh Vardhan Sharma	Hemang Sharma	Hemang Sharma
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPF7887D	AAAPF7887D	FCGPS7085J	FCGPS7085J
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Director remuneration and Loan Taken	Director remuneration and Loan Taken	Salary	Salary
Related party transactions [Abstract]				
Advances taken during year related party transactions	5	3		
Advances taken during year related party transactions, percentage	0.00%	0.00%		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	40.47348	30.438		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	6.938	4.904		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Shreyansh Sharma_17		Stanzin Losal Shamshu_15	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Shreyansh Sharma	Shreyansh Sharma	Stanzin Losal Shamshu	Stanzin Losal Shamshu
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	GSSPS9917L	GSSPS9917L	DGPPS9121G	DGPPS9121G
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Salary	Director remuneration and Loan Taken	Director remuneration and Loan Taken
Related party transactions [Abstract]				
Advances taken during year related party transactions	4	2	0	5
Advances taken during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	26.245	19.2893	25.9165	19.7255
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	5.336	3.22591	1.386	6.19224
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Tsering Wangchuk Shamshu_13		WORLD EXPENDITURES (INDIA) PRIVATE LTD_16	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Tsering Wangchuk Shamshu	Tsering Wangchuk Shamshu	WORLD EXPENDITURES (INDIA) PRIVATE LTD	WORLD EXPENDITURES (INDIA) PRIVATE LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANPPS6001R	ANPPS6001R		
CIN of related party			U74899DL1987PTC028720	U74899DL1987PTC028720
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Holding company	Holding company
Description of nature of transactions with related party	Director remuneration and Loan Taken and repaid	Director remuneration and Loan Taken and repaid	Transportation Charges and Rent	Transportation Charges and Rent
Related party transactions [Abstract]				
Services received related party transactions			12.06002	16.63219
Advances taken during year related party transactions	10	40		
Advances taken during year related party transactions, percentage	0.00%	0.00%		
Other related party transactions expense			13.3824	13.3824
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	40.74048	31.20943		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	26.798	31.812		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on related party explanatory [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (31)

Disclosure of notes on related party explanatory [Text Block]

25	Related Party Disclosures						
	A	Related parties and their relationship					
	a	Key Management personnel :					
	i	Harsh Vardhan Sharma		(Director)			
	ii	Tsering Wangchuk Shamshu		(Director)			
	iii	Shreyans Sharma		(Director)			
	iv	Stanzin Losal Shamshu		(Director)			
	b	Holding Company					
	i	World Expeditions (India) Pvt. Ltd.					
	B	Transactions with Related parties and outstanding balances :					
							Total
				Key Management personnel	Relatives of Key Management Personnel :	Holding Company	2023
	a	Related party transactions summary					
	i	Remuneration	1,33,37,546	-	-	1,33,37,546	

	ii	Transportation Charges	-	-	12,06,002	12,06,002		:
	iii	Rent paid		-	-	13,38,240	13,38,240	
	iv	Loans Taken		19,00,000	-	-	19,00,000	
	v	Repayment of Loans Taken	25,00,000	-	-	25,00,000		:
	b	Balances outstanding as at :						
	i	Payables					6,45,800	
	ii	Loans Taken					34,00,000	
	C	Disclosure of Material Transactions with Related parties and outstanding balances:						
							2023	
	a	Related party transactions summary			(Rs.)		(Rs.)	
	i	Remuneration						
		Harsh Vardhan Sharma				40,47,348		:
		Tsering Wangchuk Shamshu				40,74,048		:
		Shreyansh Sharma				26,24,500		:
		Stanzin Losal Shamshu				25,91,650		:
							1,33,37,546	
	ii	Transportation Charges Paid						
		World Expeditions (India) Pvt. Ltd.			12,06,002		16,63,219	

							12,06,002	
	iii	Rent Paid						
		World Expeditions (India) Pvt. Ltd.			13,38,240		13,38,240	
							13,38,240	
	iv	Loans Taken						
		Harsh Vardhan Sharma				5,00,000		
		Tsering Wangchuk Shamshu				10,00,000		
		Shreyansh Sharma				4,00,000		
		Stanzin Losal Shamshu				-		
							19,00,000	
	v	Repayment against Loans Taken						
		Harsh Vardhan Sharma				3,00,000		
		Tsering Wangchuk Shamshu				15,00,000		
		Shreyansh Sharma				2,00,000		
		Stanzin Losal Shamshu				5,00,000		
							25,00,000	
	b	Balances with Related parties as at :						
							2023	
	i	Payables						
		Harsh Vardhan Sharma				1,93,800		
		Tsering Wangchuk Shamshu				1,79,800		

		Shreyansh Sharma				1,33,600		:
		Stanzin Losal Shamshu				1,38,600		:
							6,45,800	
	ii	Loan Taken						
		Harsh Vardhan Sharma				5,00,000		:
		Tsering Wangchuk Shamshu				25,00,000		:
		Shreyansh Sharma				4,00,000		:
		Stanzin Losal Shamshu				-		:
							34,00,000	

Textual information (32)

Disclosure of notes on related party explanatory [Text Block]

Related Party Disclosures							
A	Related parties and their relationship						
a	Key Management personnel :						
i	Harsh Vardhan Sharma		(Director)				
ii	Tsering Wangchuk Shamshu		(Director)				
iii	Shreyans Sharma		(Director)				
iv	Stanzin Losal Shamshu		(Director)				
b	Holding Company						
i	World Expeditions (India) Pvt. Ltd.						
B	Transactions with Related parties and outstanding balances :						
						Total	
			Key Management personnel	Relatives of Key Management Personnel :	Holding Company	2022	
a	Related party transactions summary						
i	Remuneration	10,066,223	-	-	10,066,223		6,721,232

ii	Transportation Charges	-	-	1,663,219	1,663,219		934,500
iii	Rent paid		-	-	1,338,240	1,338,240	
iv	Loans Taken		5,000,000	-	-	5,000,000	
v	Repayment of Loans Taken	1,000,000	-	-	1,000,000		-
b	Balances outstanding as at :						
i	Payables					613,415	
ii	Loans Taken					4,000,000	
C	Disclosure of Material Transactions with Related parties and outstanding balances:						
						2022	
a	Related party transactions summary			(Rs.)		(Rs.)	
i	Remuneration						
	Harsh Vardhan Sharma				3,043,800		2,585,000
	Tsering Wangchuk Shamshu				3,120,943		2,267,932
	Shreyansh Sharma				1,928,930		839,950
	Stanzin Losal Shamshu				1,972,550		1,028,350
						10,066,223	
ii	Transportation Charges Paid						
	World Expeditions (India) Pvt. Ltd.			1,663,219		934,500	

						1,663,219	
iii	Rent Paid						
	World Expeditions (India) Pvt. Ltd.			1,338,240		-	
						1,338,240	
iv	Loans Taken						
	Harsh Vardhan Sharma				300,000		-
	Tsering Wangchuk Shamshu				4,000,000		-
	Shreyansh Sharma				200,000		-
	Stanzin Losal Shamshu				500,000		-
						5,000,000	
v	Repayment against Loans Taken						
	Tsering Wangchuk Shamshu				1,000,000		-
						1,000,000	
b	Balances with Related parties as at :						
						2,022	
i	Payables						
	Harsh Vardhan Sharma				190,400		158,480
	Tsering Wangchuk Shamshu				181,200		162,640
	Shreyansh Sharma				122,591		71,301
	Stanzin Losal Shamshu				119,224		87,373
						613,415	

ii	Loan Taken						
	Harsh Vardhan Sharma				300,000		-
	Tsering Wangchuk Shamshu				3,000,000		-
	Shreyansh Sharma				200,000		-
	Stanzin Losal Shamshu				500,000		-
						4,000,000	

[201400] Notes - Leases

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 1,00,00,000	[shares] 1,00,00,000
Adjusted weighted average shares	[shares] 1,00,00,000	[shares] 1,00,00,000
Diluted weighted average shares	[shares] 1,00,00,000	[shares] 1,00,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	331.67356	-93.47945
Profit (loss) for period	331.67356	-93.47945
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	331.67356	-93.47945
Profit (loss) for period	331.67356	-93.47945

[202800] Notes - Subsidiary information

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

	01/04/2022 to 31/03/2023
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2023	31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, unabsorbed depreciation	0	68.24632
Total deferred tax assets	0	68.24632
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	39.26349	0
Total deferred tax liabilities	39.26349	0

[202400] Notes - Investments in associates

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

	01/04/2022 to 31/03/2023
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

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

	01/04/2022 to 31/03/2023
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

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

..(1)

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

Classes of contingent liabilities [Axis]	Company total contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities	Guarantee given to the bank for issue of Bnak guarantee	Guarantee given to the bank for issue of Bnak guarantee	Guarantee given to the bank for issue of Bnak guarantee	Guarantee given to the bank for issue of Bnak guarantee
Indication of uncertainties of amount or timing of outflows contingent liabilities	not ascertain	not ascertain	not ascertain	not ascertain
Estimate of financial effect of contingent liabilities	193.025	228.45283	193.025	228.45283
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	NA	NA	NA	NA
Explanation of possibility of reimbursement contingent liabilities	NA	NA	NA	NA

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Indemnity for guarantees given by bank [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [LineItems]		
Description of nature of contingent liabilities	Guarantee given to the bank for issue of Bnak guarantee	Guarantee given to the bank for issue of Bnak guarantee
Indication of uncertainties of amount or timing of outflows contingent liabilities	not ascertain	not ascertain
Estimate of financial effect of contingent liabilities	193.025	228.45283
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	NA	NA
Explanation of possibility of reimbursement contingent liabilities	NA	NA

[202700] Notes - Cash flow statements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	406.22433	432.90828	585.8376
Total cash and cash equivalents	406.22433	432.90828	585.8376
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	-52.73616	36.62105	
Total income taxes paid (refund)	-52.73616	36.62105	

[100200] Statement of profit and loss

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	9,827.09257	6,063.61087
Total revenue from operations other than finance company	9,827.09257	6,063.61087
Total revenue from operations	9,827.09257	6,063.61087
Other income	61.59199	23.79855
Total revenue	9,888.68456	6,087.40942
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,904.3377	1,410.17378
Finance costs	264.26345	254.64845
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	391.47729	310.00452
Amortisation expense	0	0
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	391.47729	310.00452
CSR expenditure	0	0
Other expenses	6,889.42275	4,238.71106
Total expenses	9,449.50119	6,213.53781
Total profit before prior period items, exceptional items, extraordinary items and tax	439.18337	-126.12839
Exceptional items before tax	0	0
Total profit before extraordinary items and tax	439.18337	-126.12839
Total profit before tax	439.18337	-126.12839
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	107.50981	-32.64894
Total tax expense	107.50981	-32.64894
Total profit (loss) for period from continuing operations	331.67356	-93.47945
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	331.67356	-93.47945
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	331.67356	-93.47945
Additional disclosure on discontinuing operations [Abstract]		
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 3.32	[INR/shares] -0.93
Diluted earnings per equity share	[INR/shares] 3.32	[INR/shares] -0.93
Basic earning per equity share before extraordinary items	[INR/shares] 3.32	[INR/shares] -0.93
Diluted earnings per equity share before extraordinary items	[INR/shares] 3.32	[INR/shares] -0.93
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	9,827.09257	6,063.61087
Total revenue from sale of services	9,827.09257	6,063.61087
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]		
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	8.30856	17.37708
Total interest income on current investments	8.30856	17.37708
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	8.30856	17.37708
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Income insurance claims	0	0
Interest on income tax refund	0	0
Miscellaneous other non-operating income	53.28343	6.42147
Total other non-operating income	53.28343	6.42147
Income from pipeline transportation	0	0
Total other income	61.59199	23.79855
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	198.22485	229.42172
Interest expense long-term loans, others	54.91721	24.98783
Total interest expense long-term loans	253.14206	254.40955
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	0	0
Total interest expense short-term loans	0	0
Other interest charges	11.12139	0.2389
Total interest expense	264.26345	254.64845
Other borrowing costs	0	0
Total finance costs	264.26345	254.64845
Employee benefit expense [Abstract]		
Salaries and wages	1,655.03851	1,270.59618
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	120.267	85.07143
Other benefits to directors	0	0

Total remuneration to directors	120.267	85.07143
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	120.267	85.07143
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	27.85347	21.22197
Total contribution to provident and other funds	27.85347	21.22197
Gratuity	8.83471	1.56808
Staff welfare expense	22.05631	20.04473
Other employee related expenses	70.2877	11.67139
Total employee benefit expense	1,904.3377	1,410.17378
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	13.47225
Power and fuel	968.65748	493.82808
Rent	1,617.39829	1,154.07458
Repairs to building	0	0
Repairs to machinery	399.80716	52.16794
Insurance	50.40406	52.5262
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	42.84116	17.7242
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	42.84116	17.7242
Subscriptions membership fees	9.25193	7.95221
Electricity expenses	0	0
Telephone postage	7.91049	8.27357
Printing stationery	10.17624	8.79083
Travelling conveyance	13.81987	9.48671
Entertainment expenses	0	0
Legal professional charges	10.30781	27.42854
Training recruitment expenses	0	0
Vehicle running expenses	61.62727	41.23848
Safety security expenses	5.49122	13.04563
Directors sitting fees	0	0
Bank charges	10.43999	3.43007
Guest house expenses	283.52919	131.11985
Advertising promotional expenses	7.783	4.23793
Commission paid other selling agents	6.68043	5.65
Transportation distribution expenses	160.38837	52.9136
Discounting charges	0	0
Cost repairs maintenance other assets	10.62108	8.66236
Cost transportation [Abstract]		
Cost freight	54.31542	5.04518
Cost other transporting	165.8551	75.229
Total cost transportation	220.17052	80.27418
Cost royalty	1,154.20813	506.99389
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Hire charges assets contracts	1,389.38695	1,320.24887
Total contract cost	1,389.38695	1,320.24887
Payments to auditor [Abstract]		
Payment for audit services	1.75	1.25
Payment for taxation matters	0.6	0
Payment for other services	0	0.5

Payment for reimbursement of expenses	0	0
Total payments to auditor	2.35	1.75
Miscellaneous expenses	446.17211	223.42109
Total other expenses	6,889.42275	4,238.71106
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	0	0
MAT credit recognised during year	0	0
Total current tax	0	0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	0
Total exceptional items	0	0
Total exceptional and extraordinary items	0	0
Revenue hire charges	9,827.09257	6,063.61087
Total gross income from services rendered	9,827.09257	6,063.61087
Expenditure on other matters	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	9,827.09257	6,063.61087
Export revenue services	0	0
Total revenue from sale of services	9,827.09257	6,063.61087
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties as per AS-18	202.81788	190.67682
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Revenue is recognised on Accrual Basis.	Revenue is recognised on Accrual Basis.

[202200] Notes - Effects of changes in foreign exchange rates

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (33) [See below]	Textual information (34) [See below]

Textual information (33)**Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]**

viii)	Foreign currency transactions								
	Foreign currency transactions are recorded in the reporting currency, by applying the exchange rate								
	between the reporting currency and the foreign currency at the date of the transaction. Foreign currency								
	monetary items are reported using the closing rate. Non-monetary items which are carried in terms of								
	historical cost denominated in a foreign currency are reported using the exchange rate at the date of								
	transaction; and non-monetary items which are carried at fair value or other similar valuation deno-								
	denominated in a foreign currency are reported using rates that existed when values were determined.								
	Exchange differences arising on the settlement of monetary items or on reporting Company's year, or								
	reported in previous financial statements, are recognized as income or as expenses in the year in								
	which they arise.								

Textual information (34)

Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]

viii)	Foreign currency transactions									
	Foreign currency transactions are recorded in the reporting currency, by applying the exchange rate									
	between the reporting currency and the foreign currency at the date of the transaction. Foreign currency									
	monetary items are reported using the closing rate. Non-monetary items which are carried in terms of									
	historical cost denominated in a foreign currency are reported using the exchange rate at the date of									
	transaction; and non-monetary items which are carried at fair value or other similar valuation deno-									
	denominated in a foreign currency are reported using rates that existed when values were determined.									
	Exchange differences arising on the settlement of monetary items or on reporting Company's year,or									
	reported in previous financial statements, are recognized as income or as expenses in the year in									
	which they arise.									

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

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

Key managerial personnels and directors [Axis]	_Director_27	_Director_28	_Director_29	_Director_30
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	T SERING WANGCHUK SHAMSHU	H A R S H V A R D H A N S H A R M A	SHRUTI	STANZIN LOSAL SHAMSHU
Director identification number of key managerial personnel or director	00052931	00052879		09233614
Permanent account number of key managerial personnel or director	ANBPS6001R	AAAPS7887D	FOCPS2565M	DGPPS9121G
Date of birth of key managerial personnel or director	04/02/1954	28/12/1959	08/09/1989	06/09/1985
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Company Secretary	Director
Qualification of key managerial personnel or director	Qualified	Qualified	Company Secretary	Qualified
Shares held by key managerial personnel or director	[shares] 10	[shares] 10	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	31.20943	30.438	1.8	19.7255
Gross salary to key managerial personnel or director	31.20943	30.438	1.8	19.7255
Total key managerial personnel or director remuneration	31.20943	30.438	1.8	19.7255

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

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

Key managerial personnels and directors [Axis]	_Director_31
	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	SHREYANSH S H A R M A
Director identification number of key managerial personnel or director	09236856
Permanent account number of key managerial personnel or director	GSSPS9917L
Date of birth of key managerial personnel or director	12/10/1994
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	Qualified
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	19.2893
Gross salary to key managerial personnel or director	19.2893
Total key managerial personnel or director remuneration	19.2893

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

	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	

[301000] Notes - Corporate social responsibility

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

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Details CSR policy [TextBlock]	Textual information (35) [See below]
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (36) [See below]

Textual information (35)

Details CSR policy [Text Block]

HIMALAYAN HELI SERVICES PRIVATE LIMITED

CIN : U63040DL1998PTC094836

203, Allied Chamber 9, Local Shopping Centre

Lal Bahadur Shastri Marg, Madangir, New Delhi- 110062

Tel : 41649358 Email : himalayanheli@vsnl.net

CSR policy of Himalayan Heli Services Private Limited

PURPOSE

The company is engaged Air Taxi Operations. As per section 135 of the Companies Act, 2013, a company with a net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the financial year shall constitute a CSR committee and required to contribute atleast two percent of the average annual net profits of the company made during the three immediately preceding financial years on the activities set forth in schedule VII of the Act. For the purpose the company has to frame the CSR Policy. The company falls under the above eligibility criteria to constitute a corporate social responsibility committee, to frame CSR Policy and to contribute on CSR activities.

The purpose of the corporate social responsibility policy is to provide guidelines for the Company's corporate social responsibility activities that are within the Companies (Corporate Social Responsibility Policy) Rules, 2014 and Schedule VII of the Companies Act, 2013.

This document of CSR policy will includes the following:

1. The composition of CSR committee;
2. Mode of operation of CSR committee;
3. Duties and Responsibilities of CSR committee
4. Control of Board on CSR committee
5. Activities to be taken by the CSR committee
6. Implementation of CSR Activities
7. Exclusion from CSR Activities
8. Amendment of CSR Policy

THE COMPOSITION OF THE CSR COMMITTEE

The CSR committee of the company shall consist of two members as determined by the Board of Directors of the Company from time to time, which shall be members of the board. The company has constituted its first committee of Corporate Social Responsibility which consist two members i.e. Mr. Harsh Vardhan Sharma and Mr. Tsering Wangchuk Shamshu. Mr. Harsh Vardhan Sharma shall also act as chairman of the committee. The company is a private company and has only two directors. There is no mandatory requirement to appoint Independent directors in the company. Thus both member of CSR committee are non-independent directors.

MODE OF OPERATION OF CSR COMMITTEE

The committee will meet as often as required but at least once in every quarter. The majority of the members of the Committee shall constitute a quorum subject to minimum of two members. The members of the committee may participate in the meeting either in person or through video or telephonic conferencing in accordance with the Act and rules made thereunder. The minutes of the meetings of the Committee shall be placed before the board for noting. All the decisions in the committee will be taken by the majority of the votes.

DUTIES AND RESPONSIBILITY OF THE CSR COMMITTEE

The committee shall:

- (i) Formulate the Company's strategy for CSR activities and make a recommendation to Board at the beginning of the Company's financial year
- (ii) Recommend to the Board an expenditure amount for specific CSR activities
- (iii) Monitor at least twice in a year, the CSR policy and CSR activities undertaken by the Company
- (iv) Report to the Board year on the CSR activities undertaken by the Company, including the specific areas and amount spent on such activities and the report will be in the prescribed format as a part of the Board's report.

CONTROL OF BOARD ON CSR COMMITTEE

The board will provide the overall guidance and exercise control over the CSR committee for the better implementation of the CSR activities. For the purpose, the Board of the Company shall:

- (i) Review and approve annually the CSR policy and CSR committee
- (ii) Review and approve the CSR activities and expenditure amount for specific CSR activities recommended by the committee
- (iii) Review and approve the disclosure in the annual Corporate Social Responsibility Report as prescribed by the Rules
- (iv) Include in the Director's (annual) report the contents of the CSR policy

ACTIVITIES TO BE TAKEN BY THE CSR COMMITTEE

The main focus area to contribute in CSR activities will be spending on education, hunger, poverty, healthcare, sanitation including (constructing toilets). The company can also spend money on any other activity as prescribed in schedule VII.

IMPLEMENTATION OF CSR ACTIVITIES

The company may undertake its CSR activities, approved by the CSR committee through such entity/trust/NGO/organization or by other manner as approved by the CSR committee in accordance with the provisions of the Companies Act, 2013 and rules made thereunders.

The committee may also constitute its own trust/society to implement the CSR activities. The CSR activities may also be undertaken in collaboration with other corporate or entities for better utilization of the resources by pooling.

As per the requirement of the CSR activities a team of the executive/staff may also be dedicated on full time or part time basis for the particular CSR activities. The CSR committee may also take help from the professionals in the field of operation, legal, finance, accounts, taxations or any other field as required the better implementation of the CSR activities.

EXCLUSION FROM CSR ACTIVITIES

CSR activities that intentionally and directly benefit the employees, directors, promoters of the company and their immediate families or that occur outside of India shall not be considered to be CSR activities. In addition, any amount directly or indirectly contributed towards any political party under section 182 of the Companies Act, 2013 shall not be considered a CSR activity. Any activities not covered under the Schedule VII of the Companies Act, 2013 as amended from time to time by issue of circular/notification etc. will also not be considered as CSR activity.

AMENDMENTS OF THE POLICY

The committee shall review the adequacy of the CSR policy at least once in a year and submit the same for approval of the board of directors. Board may amend or modify the CSR policy at any time for the purpose of better implementation of the corporate social responsibility.

The company shall have an obligation to continue this policy unless the company fails to meet the eligibility criteria for three consecutive years pursuant to the terms of the Companies Act, 2013.

For Himalayan Heli Services Private Limited

Harsh Vardhan Sharma

Whole Time Director

DIN ? 00052879

Textual information (36)

Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

(a) Manner in which the amount spent during the financial year is detailed below :-

1	2	3	4	5	6	7	8
Sl. No.	CSR Project or activity identified	Sector in which the project is covered	Projects or program (1) Local area or other (2) Specify the state and district where projects or program was undertaken	Amount outlay (budget) project or program wise	Amount spent on the projects or program Sub-heads : (1) Director expenditure on projects or programs (2) overheads	Cumulative expenditure upto the reporting period	Amount Spent : Director or through implementing agency *
				NIL			

The Company has not spent any amount on CSR during the financial year.