JSR DYNAMICS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	JSR DYNAMICS PRIVATE LIMITED	
Corporate identity number	U29113MH2018PTC318834	
Permanent account number of entity	AAECJ4302P	
Address of registered office of company	C/o : Shri Shailesh Sudhir Joglekar, H.No.293,Sita Ram Smruti Bajaj Road, DHAAMPETH, NAGPUR-440010,Maharashtra, India	
Type of industry	Commercial and Industrial	
Registration date	27/12/2018	
Category/sub-category of company	Company limited by shares/ Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 49	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/07/2024	
Period covered by financial statements	12 MONTHS	01-04-2022 To 31-03-2023
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	C/o : Shri Shailesh Sudhir Joglekar, H.No.293,Sita Ram Smruti Bajaj Road, DHAAMPETH, NAGPUR-440010,Maharashtra, India	
Name of city of place of maintenance of computer servers (storing accounting data)	NAGPUR	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	440010	
Name of district of place of maintenance of computer servers (storing accounting data)	NAGPUR	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	0712-2533312/13	

[400400] Disclosures - Directors report

Details of directors signing board report [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SHIRISH	PRAFULLA
Middle name of director	BABAN	KASHINATH
Last name of director	DEO	KALE
Designation of director	Managing Director	Director
Director identification number of director	08315155	00073775
Date of signing board report	25/07/2024	25/07/2024

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column 1	Column 2	Column 3
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**	**01/04/2023 to 31/03/2024**
Name of related party	Jaika Automobiles and Finance Private Limited	Shakti Mechtech Private Limited	Jaika Motors Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Jaika Automobiles and Finance Private Limited	Shakti Mechtech Private Limited	Jaika Motors Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Capital Advances	Loans	Loans (Loan transferred from SIPL pursuant to amalgamation)
Duration of material contracts/arrangements/transactions with related party	Not Applicable	Not Applicable	Not Applicable
Whether approval taken from board for material contracts/arrangements/transactions with related party	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	NIL
Disclosures relating to amount recommended to be paid as dividend	In the absence of profit, the Directors of the Company do not recommend any dividend for the Financial Year 2023-24.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director’s responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	NIL
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	N.A.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (13) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (14) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (15) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (16) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (17) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (19) [See below]
Number of meetings of board	[pure] 11

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

board report: 2023-24

By War Fighters for War Fighters…

JSR DYNAMICS PRIVATE LIMITED

Corporate Office and Design Studio

H No 293, Sita Ram Smruti

West High Court Road

Dharampeth, Nagpur 440 010,

INDIA

Manufacturing Unit

Plot No. E-7, MIDC Butibori

Industrial Area, Butibori

Nagpur (Rural) 441 122

INDIA

BOARDREPORT:2023-24

To,

The Members

1. Your directors have pleasure in presenting the Sixth Annual Report together with the Audited Accounts of the Company for the financial year ended 31st March 2024.

2. Financial Results . The Financial Results of the Company for the year 2023-24 are summarised as under:

Sl No	Particulars	31/03/24(Rs) *	31/03/23 (Rs) *

1	Revenue from Operations	--	--
2	Add: Other Income	10,798.37	9,804.87
3	Total Revenue	10,798.37	9,804.87
4	Cost of materials consumed	1,41,439.79	1,15,662.76
5	(Increased)/decrease in inventories of finished goods, work in progress and traded goods	(3,09,678.98)	(2,59,612.94)
6	Employee benefits expenses	39,555.23	39,402.95
7	Finance costs	47,470.41	29,378.05
8	Depreciation and amortisation expense	49,428.59	56,725.73
9	Other expenses	41,763.34	27,723.57
10	Total Expenses	9,978.38	9,280.12
11	Profit / (Loss) Before Tax	820	524.75
12	Less: Tax Expenses	--	--
13	Current Tax	--	--
14	Deferred Tax	180.46	(6,299.40)
15	Net Profit / (Loss) After Tax	639.54	6,824.15
16	Earning per equity share	--	--
17	Basic	0.11	3.41
18	Diluted	0.11	3.41

* figures are in thousands

3. Operations of the Reporting Year . This reporting year was challenging but fruitful for the operations of the Company. Even with all the hurdles of certification and validation procedure, the company has significantly moved forward towards the validation of the first product by the Customer. The Company is also developing a Long-Range Powered Precision Guidance Munition for Indian Navy though iDEX. The Company has an export order for 100 numbers of Guidance kit for 240 mm rockets. Negotiation for delivery of 200 glide bombs to the Republic of Armenia and its integration onto Su-25K and Su30 aircraft is in advance stage of negotiation.Sales operations of the company could not be started in the reporting year due to insistence of the customer to certify the product in a different way compared to that has agreed during the contract. Therefore, the revenue for the reporting year is from other sources especially as interest of fixed deposits.

4. Notwithstanding the delay in the validation, the series production of the deliverables has been increased cautiously in a proportion to meet the delivery deadlines post validation. This has been reflected as increased inventory cost for the reporting year and the same shall be get offsetted on initiation of the delivery of contracted goods.

5. Profit Before Tax for the company for the reporting year is8.20 Lakhs as compared to a profit of 5.24 lakhs in the last year. The net profit reported in the Statement of Profit and Loss of 6.39 lakhs is due to deferred tax liability amounting to 1.80 lakhs. The Management of the Company shall continue to explore all possibilities to improve its market share in Indian Defence manufacturing industry as well as the defence market of friendly foreign countries.

6. Licences . During the reporting year, the Company was provided with Industry and Arms license from Department of Defence Production. Industrial Manufacturing Licence and Defence Production licence Numbers are DIL:25(2023) dated 18thDecember 2023 and LN10248C7A12F23 dated 11th December 2023 respectively. These are the mandatory licences for defence production and with these licences company is fully geared up to enter into the series production.

7. Future Prospects: Indian Defence Market . During the reporting year,JSR Dynamics has awarded a contract in iDEX open challenge for performance demonstration of Long-Range Powered Precision Guided Munitions. On completion of the performance demonstration,the company was assured of a contract with Indian Navy for supply of 27 such munitions along with its associated equipmentworth 300 Cr. Proposal of development of Jet Powered Bomb which has a range more than 250 kms for Indian Air Force through iDEX is in the final stage of acceptance at iDEX and the contract for the performance demonstration with iDEX is expected to be signed in the last quarter of this calendar year. iDEX shall provide a grand of 25 Cr for realisation of the project followed with an assurance of a contract with Indian Airforce worth 300 Cr. The market for the Long-Range Glide Bombs (LRGBs) remains lucrative and the assurance from the authorities of the Indian Air Force for a follow-on contract for Long Range Glide Bombs (LRGBs), as soon as the validation of the present contract is over, is still in vogue. The follow-on contract is expected to be around 600 Nos of LRGBs with its associated systems.

8. Future Prospects: Friendly Foreign Countries . During the reporting year, JSR Dynamics has been established as a credible alternate amongst the friendly foreign countries in the field of powered/unpowered guided gliding munitions. The business interactions with various foreign countries are elucidated in subsequent paragraphs.

a. Business Interactions with Myanmar . As reported in the last year, significant interest has been shown by Myanmar in the field of guidance kit for various calibre rockets. Multiple visits from either side culminated into finalisation of the specification for the guidance kit for 240 mm rockets and a contract has been signed for delivery of 100 Nos of guidance kits for the rockets.Based on the clearance of the export licence(s), multiple areas were identified for corporation with the two entities.

b. Business Interactions with Armenia . Armenia is an emerging defence market due to current geo political situation. A budgetary quote worth 180 million USD has been submitted to Armenia. Business delegation from the company has twice visited Armenia and have fruitful interactions with top officials of the Government of Armenia. Contract with Armenia is expected to concluded in the First or second quarter of the next reporting year.

c. Business Enquiry from Other Foreign Countries . As reported during the previous years, JSR Dynamics has got enquiries from Vietnam for the LRGBs through a service provider AICOMY JSC Private Limited and JSR has signed a service provider agreement with AICOMY, JSC Private Limited. A comprehensive technical proposal for LRGB, MGLD and its weaponised version have been forwarded to Vietnam through the service provider. As per the service provider, the Vietnamese defence forces have shown significant interest in the product of the JSR Dynamics and the process for a comprehensive contract is in progress. Similar proposals were also forward to other friendly foreign countries and looking forward for significant progress in the business interactions with these countries in the next reporting year.

9. Change(s) in Nature of Business . Nature of Business of the company remained the same for this reporting year also.

10. Change in Capital Structure & Issue of Equity Shares . During the financial year, the capital structure of the company was modified as follows.

a. The Authorised Share Capital of the Company has been increased to Rs.6,10,00,000/- comprising of 21,00,000 Equity Shares of Rs.10/- each and 40,00,000 Preference Shares of Rs.10/- each.

b. The Company has allotted 40,00,000 Preference Shares of Rs.10/- eachon 30thMarch 2024.

11. Dividend . In the absence of profit, the Directors of the Company do not recommend any dividend for the Financial Year 2023-24.

12. Deposit . During the reporting year. the Company has not invited, accepted, or renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and company does not have any outstanding deposits falling within the purview of section 73 to section 76 of the Act.

13. Directors/Key Managerial Personnel . During the reporting year, Mr. Shailesh Joglekar was appointed as the Non-executive Director by the members of the Company in the extra-ordinary general meeting held on 23rd March 2024.None of the Directors are liable to retire by rotation in the ensuing Annual General Meeting. The strength of the Board of Directors as on 31stMarch 2024 wereSeven Directors and the details of composition of the Board of Directors are as follows:

Sl No	Name of the Director	DIN	Date of Appointment	Designation
1	Air Marshal Shirish Deo (Retd)	08315155	27/12/2018	Chairman and Managing Director
2	Mrs. Anjna Deo	08315154	27/12/2018	Director
3	Mr. Prafulla Kale	00073775	01/07/2019	Director
4	Mr. Gautam Kale	00073979	01/07/2019	Director
5	Mr. Dhananjay Vartak	08257631	01/07/2019	Director
6	Mr. Mahesh Panwar	06702073	19/09/2020	Director
7	Mr. Shailesh Joglekar	00078953	23/03/2024	Director

14. Amount Received from Director or Relative of Director of the Company . During the reporting year, the Company has accepted unsecured loansfrom the director or relative of the director. Net amount of unsecured loans, after considering the payback, held with the company during the reporting year are as follows.

Sl No	Name of Director or Relative of Director	Amount (Rs.)
1	Air Marshal Shirish Baban Deo (Retd)	16,61,473.37
2	Mr. Gautam Satish Kale	2,55,97,513.00
3	Mr. Kartik Prafulla Kale	2,51,46,661.00
4	Mr. Prafulla Kashinath Kale	3,74,51,173.00
5	Mr. Rohit Satish Kale	80,76,649.00
6	Mrs. Usha Kale	21,50,881.00
7	Mrs. Deepali Kale	22,58,241.00
8	Mr. Mahesh Panwar	7,58,43,243.77

9	Mr. Chandraprakash Panwar	2,45,68,717.63
10	Mr. Narayan Panwar	1,73,15,516.38

15. Directors' Responsibility Statement . Pursuant to Section 134(5) of the Companies Act, 2013, Directors confirm the following.

a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

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

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

d. the directors had prepared the annual accounts on a going concern basis; 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.

16. Disclosure under Secretarial Standard . The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

17. Number of Meetings of the Board/its committees . During the reporting year, Eleven board meetings were conducted and details of the meetings along with the attendees are given below.

Details of Board Meetings/ Its Committee											
Sl No	Attendee	Date of Meeting									
		01-04-23	05-07-23	06-07-23	18-07-23	28-08-23	03-11-23	05-12-23	13-01-24	16-03-
1	Air Marshal Shrish Deo (Retd)	Y	Y	Y	Y	Y	Y	Y	Y	Y
2	Mrs. Anjna Deo	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Mr.Prafulla Kale	Y	Y	Y	N	Y	Y	Y	Y	Y
4	Mr. Gautham Kale	Y	Y	Y	Y	Y	N	Y	Y	N

5	Mr. Dhananjay Vartak	N	N	Y	Y	Y	N	N	Y	N
6	Mr. Mahesh Panwar	N	N	Y	N	N	N	N	Y	N
7	Mr. Shailesh Joglekar	NA	NA	NA	NA	NA	NA	NA	NA	NA

18. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo . The Company has been consistently employing different means in the field of energy conservation, technology absorption and earning in terms of foreign exchanges. The relevant aspects of above fields are summarised in following paragraphs.

a. Conservation of Energy . Measures taken to conserve energy are as follows.

i. The steps taken or impact on conservation of energy. The steps implemented in the earlier years are being refined and consistently being employed for conservation of the energy.

ii. The steps taken by the company for utilising alternative sources of energy. Electricity is being used as the prime source of energy for all the activities in the manufacturing plant. The work schedule is optimised with the view of conserving the energy and batteries are being used in the vehicles as an alternate to hydrocarbon fuel.

iii. The capital investment on energy conservation equipment. For the reporting period no specific capital investment is made towards energy conservation equipment.

b. Technology Absorption . JSR Dynamics is continued to invest heavily in the areas of technology absorption through industry and academia participation. The following are the some of the efforts made by JSR Dynamics in this direction.

i. Efforts made for technology absorption. Capable young designers of JSR Dynamics are equipped to absorb emergent industrial technology into the defence product that are being developed in the Company. Refining of the Real time Operating System application software, control and guidance algorithm and Automated Target Recognition algorithm are the key area of technologies wherein relevant industry technology has been infused into the defence technology.

ii. Technology Imports. During the year of reporting, the company did not import any technology from any foreign countries .

iii. Expenditure on Research and Development. Bulk of the company’s effort went in for research and development of aerospace quality technology(s) for its products. The R&D efforts were for development of machining process, composite technology, simulation(s), automatic target recognition and development of control & guidance algorithms. During the reporting year, the estimated expenditure of the Company for the R&D effort is in the tune of 3.5Cr.

c. Foreign Exchange Earnings and Outgo . Since the company has not started its overseas operations, the company did not have any foreign exchange inflow during the reporting year. The foreign exchange outgo of the company, for the reporting period, is equivalent to Rs.1,90,63,823/-.

19. Loans, Guarantees, Securities or Investments . During the period under review, no loans were given, guarantees provided, investment made, or security was provided by the Company under section 186 of the Companies Act 2013 read with rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014.

20. Extract of Annual Return . Annual Return extracts in accordance with subsection (3) of section 92 of the Companies Act, 2013; read with rule 12 (1) of the Companies (Management and Administration) Rules, 2014 is annexed to this report in Form MGT-9 as Annexure I.

21. Particulars of Contract or Arrangements with Related Parties . Theparticulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in Form AOC-2 p ursuant to Section 134(3) (h) of the Act andRule 8 (2) of the Companies (Accounts) Rules, 2014 is attached as Annexure-II to this Report.

22. Internal Financial Control with reference to Financial Statements . TheCompany has adequate internal financial controls with reference to the Financial Statements commensurate with the size of the company and the nature of its business. The board has evaluated the effectiveness of internal financial control systems of the Company pertaining to financial statement, reviewed major transactions and has taken steps for rectifying deficiencies, if any. The company has employed a Chartered Account as a Consultant to ensure the financial controls are established internally for all financial involvement of the company with other party(s).

23. Risk Management Policy . JSR Dynamics has adopted risk management framework in consonance withAS9100D standards covering all critical areas of operations. This framework is reviewed periodically keeping in mind the business dynamics and external

environment and provides the guidelines for managing various risks across the business. Risk Identification &Impact Assessment, Risk Evaluation, Risk Reporting & Disclosures and Risk Mitigating&Monitoring are undertaken as per the processes approach according to AS 9100 D standards.

24. Subsidiary Companies, Joint Venture, or Associate Companies . TheCompany does not have any Subsidiary or Associate Company, nor company has entered into Joint Venture Agreement during the reporting period.

25. Corporate Social Responsibility . The provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company, as the company is not fulfilling all three requirements.

26. Disclosure for Maintenance of Cost Records under section 148(1) of the Act . Though the said disclosure is mandatory with effect from 31st July 2018, Maintenance of cost records as specified by Central Government under section 148(1) of the Companies Act, 2013 is not applicable to the company as its net turnover was less than 35 Cr in the preceding year.Accordingly, suchaccounts and records have not been made and maintained by the company.

27. Order passed by Regulators, Courts, or Tribunals . During the reporting year, there were no such orders passed by Regulators or Courts or Tribunals which in the opinion of the Board might impact the going concern status and operations of the company in future.

28. Disclosure under the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013 . The Company has constituted an Internal Complaints Committee as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.During the reporting year, there were no complaints received for the sexual harassment of women at the workplace.

29. Statutory Auditor . The Board has proposed to appoint“M/s. A. B. Upadhye & Co., Chartered Accountants, Nagpur (FRN: 148379W)”, Partnership Firm, as Statutory Auditors of the Company due to change in the firm status from proprietorship to partnership firm with effect from 30th May 2023. The Extra Ordinary General Meeting (EGM) held on 30th May2023 approved the appointment till next Annual General Meeting (AGM). Subsequent AGM reappointed “M/s. A. B. Upadhye & Co., Chartered Accountants, Nagpur (FRN: 148379W)”, Partnership Firm, as Statutory Auditors and to hold such office for a period of five years from the conclusion of the Annual General meeting till the conclusion of the Annual General meeting to be held for the Financial Year 2027-28. “M/s. A. B. Upadhye & Co., Chartered Accountants, Nagpur (FRN: 148379W)”, Partnership Firm, has under section 141 of the Companies Act, 2013, furnished a certificate of its eligibility for reappointment.

30. Auditors Qualifications or Reservations or Adverse Remarks or Disclaimer in the Auditors report . During the year under review, there are no observations including any Qualifications or Reservations or Adverse Remarks or Disclaimer of the Auditor in the Auditors report that may call for any explanation from the Directors. Further the notes to accounts referred to in the Auditors report are self-explanatory.

31. Acknowledgement . The Board place on record their appreciations of the wholehearted and sincere co-operation received by the Company during the yearfrom the employees, customers/ clients, bankers, and various Government authorities at all levels.

32. Cautionary Note . The statements forming part of the Directors Report may contain certain forward-looking remarks within the meaning of applicable provisions of the Companies Act, 2013 and the rules made thereunder. Many factors could cause the actual results, performances, or achievements of the company to be materially different from any future results, performances and achievements that may be expressed or implied by such forward looking statements. This Report should be read in conjunction with the financial statements included herein and the notes thereto.

Forand on behalf of the Board of Directors of JSR Dynamics Private Limited

Air Marshal Shirish Deo (Retd)	Mr.Prafulla Kale
Chairman &Managing Director	Director
DIN:08315155	DIN: 00073775

Date: 25thJuly 2024

Place: Nagpur

ANNEXURE I

FORM MGT-9

EXTRACT OF ANNUAL RETURN

[Pursuant to section 92(3)(h) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. Registration and Other Details .

Sl. No	Particulars	Details

1	CIN	U29113MH2018PTC318834
2	Registration date	27/12/2018
3	Name of the Company	JSR Dynamics Private Limited
4	Category/subcategory of the company	Company limited by shares/Non-govt Company
5	Address of the registered office and contract details	C/o: Shri Shailesh Sudhir Joglekar, H.No.293, Sita Ram Smruti Bajaj Road, Dharampeth, Nagpur - 440010; Ph No.: 0712-2533312
6	Whether Listed Company (Yes/No)	No
7	Name, address and contact details of Registrar and transfer Agent, if any	Purva Sharegistry (India) Private Limited Ph No.: 022-23012518 Address: 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg Lower Parel (East) Mumbai, MH 400011

II. Principal Business Activities of the Company . Not Applicable

Sl No.	Name and Description of main products/services	NIC Code of the Product/service	% of total turnover of the Company
--	--	--	--

III. Particulars of Holding, Subsidiary and Associates Company . NIL

Sr. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
	-	-	-	-	-

IV. Shareholding pattern (equity Share Capital breakup as percentage of total equity) .

i Category wise share holding

Category of shareholders	No. of shares held at the beginning of the Year	No. of shares held at the end of the Year	% change during the year						
Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares		
A. Promotors									
1. Indian									
(a) Individual/HUF	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
(b) Central Govt.	-	-	-	-	-	-	-	-	-
(c) State Govt.	-	-	-	-	-	-	-	-	-
(d) Bodies Corp.	-	-	-	-	-	-	-	-	-
(e) Bank/FI	-	-	-	-	-	-	-	-	-
(f) Any other	-	-	-	-	-	-	-	-	-
Sub Total A.1.	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
2. Foreign									
(a) NRIs-Individual	-	-	-	-	-	-	-	-	-
(b) Other-Individual	-	-	-	-	-	-	-	-	-
(c) Bodies Corp.	-	-	-	-	-	-	-	-	-
(d) Bank/FI	-	-	-	-	-	-	-	-	-
(e) Any other	-	-	-	-	-	-	-	-	-

Sub Total A.2.	-	-	-	-	-	-	-	-	-
Total shareholding of promotors A = A.1+A.2	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
B. Public Shareholding									
1. Institutions									
(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Bank/FI	-	-	-	-	-	-	-	-	-
(c) Central Govt.	-	-	-	-	-	-	-	-	-
(d) State Govt.	-	-	-	-	-	-	-	-	-
(e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
(f) Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIIs	-	-	-	-	-	-	-	-	-
(h) Foreign Venture Capital fund	-	-	-	-	-	-	-	-	-
(i) Other (Specify)	-	-	-	-	-	-	-	-	-
Sub Total B.1.					-	-	-	-	-
2. Non-institutions									
(a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i. Indian	-	-	-	-	-	-	-	-	-

ii. Overseas	-	-	-	-	-	-	-	-	-
(b) Individuals	-	-	-	-	-	-	-	-	-
i. Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii. Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
(c) Other (Specify)	-	-	-	-	-	-	-	-	-
Sub Total B.2.	-	-	-	-	-	-	-	-	-
Total Public shareholding of Promotors B = B.1+B.2	-	-	-	-	-	-	-	-	-
C. Shares held by Custodians for ADRs and GDRs	-	-	-	-	-	-	-	-	-
Grand Total (A + B + C)	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-

ii Shareholding of promoters.

Sl. No	Shareholders name	Shareholding at the beginning of the Year	Shareholding at the end of the Year	% change in the shareholding during the year					
No. of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares				
1	Air Marshal Shirish Baban Deo (Retd)	11,36,826	56.830%	5%	11,36,826	56.830%	5%	-	
	Mrs. Anjna								

2	Shirish Deo	5,174	0.259%	-	5,174	0.259%	-	-
TOTAL	11,42,000	57.089%	5%	11,42,000	57.089%	5%	-	

iii Change in Promoter's shareholding (please specify if there is no change).

Sl. No	Name of the Promoter	Shareholding at the beginning of the Year	Cumulative shareholding during the year	
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company	
1	Air Marshal Shirish Baban Deo (Retd)			
At the beginning of the year	11,36,826	56.830%	11,36,826	56.830%
Change during the year	-	-	-	-
At the end of the year	-	-	11,36,826	56.830%
2	Mrs. Anjna Deo			
At the beginning of the year	5,174	0.26%	5,174	0.26%
Change during the year	-	-	-	-
At the end of the year	-	-	5,174	0.26%

iv Shareholding pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No	Name of the Shareholders	Shareholding at the beginning of the Year	Cumulative shareholding during the year
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company

1	Mr. Kartik Kale				
At the beginning of the year	1,62,040	8.101%	1,62,040	8.101%	
Change during the year	-	-	-	-	
At the end of the year	-	-	1,62,040	8.101%	
2	Mr. Rohit Kale				
At the beginning of the year	1,62,060	8.101%	1,62,060	8.101%	
Change during the year	-	-	-	-	
At the end of the year	-	-	1,62,060	8.101%	
3	Mrs. Deepali Kale				
	At the beginning of the year	80	0.004%	80	0.004%
	Change during the year	-	-	-	-
	At the end of the year	-	-	80	0.004%
4	Mrs. Usha Kale				
	At the beginning of the year	80	0.004%	80	0.004%
	Change during the year	-	-	-	-

	At the end of the year	-	-	80	0.004%
5	MDAVF				
At the beginning of the year	10,000	0.5%	10,000	0.5%	
Change during the year	-	-	-	-	
At the end of the year	-	-	10,000	0.5%	

v Shareholding of Directors and KMP

Sl. No.	Name of the Director/KMP	Shareholding at the beginning of the Year	Cumulative shareholding during the year	
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company	
1	Air Marshal Shirish Baban Deo (Retd)			
At the beginning of the year	11,36,826	56.830	11,36,826	56.830
Change during the year	-	-	-	-
At the end of the year	-	-	11,36,826	56.830
2	Mrs. Anjna Deo			
At the beginning of the year	5,174	0.26%	5,174	0.26%
Change during the year	-	-		-
At the end of the				

year	-	-	5,174	0.26%
3	Mr. Prafulla Kale			
At the beginning of the year	1,62,080	8.102%	1,62,080	8.102%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,080	8.102%
4	Mr. Gautam Kale			
At the beginning of the year	1,62,060	8.101%	1,62,060	8.101%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,060	8.101%
5	Mr. Mahesh Panwar			
At the beginning of the year	2,00,000	9.998%	2,00,000	9.998%
Change during the year	-	-	-	-
At the end of the year	-	-	2,00,000	9.998%
6	Mr. Dhananjay Vartak			
At the beginning of the year	-	-	-	-

Change during the year	-	-	-	-
At the end of the year	-	-	-	-
7	CS Sonali Awari			
At the beginning of the year	-	-	-	-
Change during the year	-	-	-	-
At the end of the year	-	-	-	-

vi Indebtedness. Indebtedness of the Company including Interest outstanding/accrued but not dew for payment.

Sl No	Particulars	Secured	Unsecured	Deposit	Total Indebtedness
1	Indebtedness at the beginning of the year				
Principal Amount	8,57,77,846.63	65,79,73,722.85	-	74,37,51,569.48	
Interest due but not paid	-	-	-	-	
Interest accrued but not due	-	-	-	-	
Total	8,57,77,846.63	65,79,73,722.85	-	74,37,51,569.48	
2	Change in indebtedness during the Financial Year				
Addition	53,29,48,900.69	8,46,13,375.58	-		

	Reduction	(46,81,08,682.73)	(7,14,10,272.28)	-	
Net Change	6,48,40,217.96	1,32,03,103.30	-	7,80,43,321.26	
3	Indebtedness at the end of the Financial Year				
Principal Amount	15,06,18,064.59	67,11,76,826.15	-	82,17,94,890.74	
Interest due but not paid	-	-	-	-	
Interest accrued but not due	-	-	-	-	
Total	15,06,18,064.59	67,11,76,826.15	-	82,17,94,890.74	

vii Remuneration of Directors and Key Managerial Personnel

a. Remuneration to Managing Director, Whole Time Directors and/or Manager

Sl. No	Particulars of Remuneration	Amount	Total Amount
Name of MD/WTD/Manager:Air Marshal Shirish Baban Deo (Retd)			
1	Gross Salary	43,20,000	43,20,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-

4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	43,20,000	43,20,000	
Ceiling as per the Act	-	-	

b. Remuneration to other Directors

Sl. No.	Particulars of Remuneration	Amount	Total Amount
1	Independent Directors		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify	-	-	
Total (1)	-	-	
2	Other Non-executive Directors: Mrs. Anjna Deo		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify (Salary)	21,60,000	21,60,000	
Total (2)	-	-	

Total (b) = (1) + (2)	21,60,000	21,60,000	
	Total managerial remuneration	-	-
	Overall Ceiling as per the Act	-	-

c. Remuneration to Key Managerial Personnel other than MD/WTD/Manager

Sr. No.	Particulars of Remuneration	Amount	Total Amount
Name of Key Managerial Personnel: CS Sonali Awari			
1	Gross Salary	6,21,000	6,21,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	6,21,000	6,21,000	
Ceiling as per the Act	-	-	

d. Penalties/punishment/compounding of Offences

Sl.No	Type	Section of the Companies Act	Brief description	Details of penalty/punishment/compounding fees imposed	Authority [RD/NCLT/Court]	Appeal made, if any (give details)
1	Company					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	
2	Directors					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	
3	Other officers in default					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	

For and on behalf of the Board of Directorsof JSR Dynamics Private Limited

Air Marshal Shirish Deo (Retd) Mr. Prafulla Kale

Chairman &Managing Director Director

DIN:08315155 DIN: 00073775

Date: 25thJuly 2024

Place: Nagpur

ANNEXURE II

FORM AOC-2

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

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

a. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

b. Details of material contracts or arrangements or transaction at arm's length basis:

Sl No	Name of Related Party	Nature of Relationship	Duration of Contract	Salient Terms	Amount (in Rs.)
1	Jaika Automobiles and Finance Private Limited	Common Directors	Not Applicable	Capital Advances	36,13,823
2	Shakti Mechtech Private Limited	Common Directors	Not Applicable	Loans	5,05,52,880
3	Jaika Motors Private Limited	Common Directors	Not Applicable	Loans (Loan transferred from SIPL pursuant to amalgamation)	23,76,260

For and on behalf of the Board of Directors of JSR Dynamics Private Limited

Air Marshal Shirish Deo (Retd)	Mr.Prafulla Kale
Chairman &Managing Director	Director
DIN: 08315155	DIN: 00073775

Date: 25th July 2024

Place: Nagpur

Textual information (2)

Description of state of companies affair

3. Operations of the Reporting Year. This reporting year was challenging but fruitful for the operations of the Company. Even with all the hurdles of certification and validation procedure, the company has significantly moved forward towards the validation of the first product by the Customer. The Company is also developing a Long-Range Powered Precision Guidance Munition for Indian Navy though iDEX. The Company has an export order for 100 numbers of Guidance kit for 240 mm rockets. Negotiation for delivery of 200 glide bombs to the Republic of Armenia and its integration onto Su-25K and Su30 aircraft is in advance stage of negotiation.Sales operations of the company could not be started in the reporting year due to insistence of the customer to certify the product in a different way compared to that has agreed during the contract. Therefore, the revenue for the reporting year is from other sources especially as interest of fixed deposits. 4. Notwithstanding the delay in the validation, the series production of the deliverables has been increased cautiously in a proportion to meet the delivery deadlines post validation. This has been reflected as increased inventory cost for the reporting year and the same shall be get offsetted on initiation of the delivery of contracted goods. 5. Profit Before Tax for the company for the reporting year is8.20 Lakhs as compared to a profit of 5.24 lakhs in the last year. The net profit reported in the Statement of Profit and Loss of 6.39 lakhs is due to deferred tax liability amounting to 1.80 lakhs. The Management of the Company shall continue to explore all possibilities to improve its market share in Indian Defence manufacturing industry as well as the defence market of friendly foreign countries

Textual information (3)

Details regarding energy conservation

18. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo. The Company has been consistently employing different means in the field of energy conservation, technology absorption and earning in terms of foreign exchanges. The relevant aspects of above fields are summarised in following paragraphs. a. Conservation of Energy. Measures taken to conserve energy are as follows. i. The steps taken or impact on conservation of energy.The steps implemented in the earlier years are being refined and consistently being employed for conservation of the energy. ii. The steps taken by the company for utilising alternative sources of energy. Electricity is being used as the prime source of energy for all the activities in the manufacturing plant. The work schedule is optimised with the view of conserving the energy and batteries are being used in the vehicles as an alternate to hydrocarbon fuel. iii. The capital investment on energy conservation equipment. For the reporting period no specific capital investment is made towards energy conservation equipment.

Textual information (4)

Details regarding technology absorption

b. Technology Absorption. JSR Dynamics is continued to invest heavily in the areas of technology absorption through industry and academia participation. The following are the some of the efforts made by JSR Dynamics in this direction. i. Efforts made for technology absorption. Capable young designers of JSR Dynamics are equipped to absorb emergent industrial technology into the defence product that are being developed in the Company. Refining of the Real time Operating System application software, control and guidance algorithm and Automated Target Recognition algorithm are the key area of technologies wherein relevant industry technology has been infused into the defence technology. ii. Technology Imports. During the year of reporting, the company did not import any technology from any foreign countries. iii. Expenditure on Research and Development. Bulk of the company’s effort went in for research and development of aerospace quality technology(s) for its products. The R&D efforts were for development of machining process, composite technology, simulation(s), automatic target recognition and development of control & guidance algorithms. During the reporting year, the estimated expenditure of the Company for the R&D effort is in the tune of 3.5Cr.

Textual information (5)

Details regarding foreign exchange earnings and outgo

c. Foreign Exchange Earnings and Outgo. Since the company has not started its overseas operations, the company did not have any foreign exchange inflow during the reporting year. The foreign exchange outgo of the company, for the reporting period, is equivalent to Rs.1,90,63,823/-.

Textual information (6)

Disclosures in director’s responsibility statement

15. Directors’ Responsibility Statement. Pursuant to Section 134(5) of the Companies Act, 2013, Directors confirm the following. a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures. b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period. c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities. d. the directors had prepared the annual accounts on a going concern basis; 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 (7)

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

Loans, Guarantees, Securities or Investments . During the period under review, no loans were given, guarantees provided, investment made, or security was provided by the Company under section 186 of the Companies Act 2013 read with
rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014

Textual information (8)

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

1. Particulars of Contract or Arrangements with Related Parties . Theparticulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in Form AOC-2 p ursuant to Section 134(3) (h) of the Act andRule 8 (2) of the Companies (Accounts) Rules, 2014 is attached as Annexure-II to this Report.

ANNEXURE II

FORM AOC-2

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

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

a. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

b. Details of material contracts or arrangements or transaction at arm's length basis:

Sl No	Name of Related Party	Nature of Relationship	Duration of Contract	Salient Terms	Amount (in Rs.)
1	Jaika Automobiles and Finance Private Limited	Common Directors	Not Applicable	Capital Advances	36,13,823
2	Shakti Mechtech Private Limited	Common Directors	Not Applicable	Loans	5,05,52,880
3	Jaika Motors Private Limited	Common Directors	Not Applicable	Loans (Loan transferred from SIPL pursuant to amalgamation)	23,76,260

For and on behalf of the Board of Directors of JSR Dynamics Private Limited

Air Marshal Shirish Deo (Retd) Mr.Prafulla Kale

Chairman &Managing Director Director

DIN: 08315155 DIN: 00073775

Date: 25th July 2024

Place: Nagpur

Textual information (9)

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

1. Extract of Annual Return . Annual Return extracts in accordance with subsection (3) of section 92 of the Companies Act, 2013; read with rule 12 (1) of the Companies (Management and Administration) Rules, 2014 is annexed to this report in Form MGT-9 as Annexure I.

ANNEXURE I

FORM MGT-9

EXTRACT OF ANNUAL RETURN

[Pursuant to section 92(3)(h) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. Registration and Other Details .

Sl. No	Particulars	Details
1	CIN	U29113MH2018PTC318834
2	Registration date	27/12/2018
3	Name of the Company	JSR Dynamics Private Limited
4	Category/subcategory of the company	Company limited by shares/Non-govt Company
5	Address of the registered office and contract details	C/o: Shri Shailesh Sudhir Joglekar, H.No.293, Sita Ram Smruti Bajaj Road, Dharampeth, Nagpur - 440010; Ph No.: 0712-2533312
6	Whether Listed Company (Yes/No)	No
7	Name, address and contact details of Registrar and transfer Agent, if any	Purva Sharegistry (India) Private Limited Ph No.: 022-23012518 Address: 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg Lower Parel (East) Mumbai, MH 400011

II. Principal Business Activities of the Company . Not Applicable

Sl No.	Name and Description of main products/services	NIC Code of the Product/service	% of total turnover of the Company
--	--	--	--

III. Particulars of Holding, Subsidiary and Associates Company . NIL

Sr. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
	-	-	-	-	-

I. Shareholding pattern (equity Share Capital breakup as percentage of total equity) .

i Category wise share holding

Category of shareholders	No. of shares held at the beginning of the Year	No. of shares held at the end of the Year	% change during the year						
Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares		
A. Promotors									
1. Indian									
(a) Individual/HUF	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
(b) Central Govt.	-	-	-	-	-	-	-	-	-
(c) State Govt.	-	-	-	-	-	-	-	-	-

(d) Bodies Corp.	-	-	-	-	-	-	-	-	-
(e) Bank/FI	-	-	-	-	-	-	-	-	-
(f) Any other	-	-	-	-	-	-	-	-	-
Sub Total A.1.	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
2. Foreign									
(a) NRIs-Individual	-	-	-	-	-	-	-	-	-
(b) Other-Individual	-	-	-	-	-	-	-	-	-
(c) Bodies Corp.	-	-	-	-	-	-	-	-	-
(d) Bank/FI	-	-	-	-	-	-	-	-	-
(e) Any other	-	-	-	-	-	-	-	-	-
Sub Total A.2.	-	-	-	-	-	-	-	-	-
Total shareholding of promotors A = A.1+A.2	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-
B. Public Shareholding									
1. Institutions									
(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Bank/FI	-	-	-	-	-	-	-	-	-
(c) Central Govt.	-	-	-	-	-	-	-	-	-

(d) State Govt.	-	-	-	-	-	-	-	-	-
(e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
(f) Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIIs	-	-	-	-	-	-	-	-	-
(h) Foreign Venture Capital fund	-	-	-	-	-	-	-	-	-
(i) Other (Specify)	-	-	-	-	-	-	-	-	-
Sub Total B.1.					-	-	-	-	-
1. Non-institutions									
(a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i. Indian	-	-	-	-	-	-	-	-	-
ii. Overseas	-	-	-	-	-	-	-	-	-
(b) Individuals	-	-	-	-	-	-	-	-	-
i. Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii. Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
(c) Other (Specify)	-	-	-	-	-	-	-	-	-
Sub Total B.2.	-	-	-	-	-	-	-	-	-
Total Public shareholding of Promotors B = B.1+B.2	-	-	-	-	-	-	-	-	-

A. Shares held by Custodians for ADRs and GDRs	-	-	-	-	-	-	-	-	-
Grand Total (A + B + C)	11,42,000	-	11,42,000	57.089	11,42,000	-	11,42,000	57.089	-

ii Shareholding of promoters.

Sl. No	Shareholders name	Shareholding at the beginning of the Year	Shareholding at the end of the Year	% change in the shareholding during the year				
No. of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares			
1	Air Marshal Shirish Baban Deo (Retd)	11,36,826	56.830%	5%	11,36,826	56.830%	5%	-
2	Mrs. Anjna Shirish Deo	5,174	0.259%	-	5,174	0.259%	-	-
TOTAL	11,42,000	57.089%	5%	11,42,000	57.089%	5%	-	

iii Change in Promoter's shareholding (please specify if there is no change).

Sl. No	Name of the Promoter	Shareholding at the beginning of the Year	Cumulative shareholding during the year	
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company	
1	Air Marshal Shirish Baban Deo (Retd)			
At the beginning of the year	11,36,826	56.830%	11,36,826	56.830%
Change during the year	-	-	-	-
At the end of the year	-	-	11,36,826	56.830%

2	Mrs. Anjna Deo			
At the beginning of the year	5,174	0.26%	5,174	0.26%
Change during the year	-	-	-	-
At the end of the year	-	-	5,174	0.26%

iv Shareholding pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No	Name of the Shareholders	Shareholding at the beginning of the Year	Cumulative shareholding during the year	
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company	
1	Mr. Kartik Kale			
At the beginning of the year	1,62,040	8.101%	1,62,040	8.101%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,040	8.101%
2	Mr. Rohit Kale			
At the beginning of the year	1,62,060	8.101%	1,62,060	8.101%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,060	8.101%

3	Mrs. Deepali Kale				
	At the beginning of the year	80	0.004%	80	0.004%
	Change during the year	-	-	-	-
	At the end of the year	-	-	80	0.004%
4	Mrs. Usha Kale				
	At the beginning of the year	80	0.004%	80	0.004%
	Change during the year	-	-	-	-
	At the end of the year	-	-	80	0.004%
5	MDAVF				
At the beginning of the year	10,000	0.5%	10,000	0.5%	
Change during the year	-	-	-	-	
At the end of the year	-	-	10,000	0.5%	

v Shareholding of Directors and KMP

Sl. No.	Name of the Director/KMP	Shareholding at the beginning of the Year	Cumulative shareholding during the year
No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
1	Air Marshal Shirish Baban Deo (Retd)		

At the beginning of the year	11,36,826	56.830	11,36,826	56.830
Change during the year	-	-	-	-
At the end of the year	-	-	11,36,826	56.830
2	Mrs. Anjna Deo			
At the beginning of the year	5,174	0.26%	5,174	0.26%
Change during the year	-	-		-
At the end of the year	-	-	5,174	0.26%
3	Mr. Prafulla Kale			
At the beginning of the year	1,62,080	8.102%	1,62,080	8.102%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,080	8.102%
4	Mr. Gautam Kale			
At the beginning of the year	1,62,060	8.101%	1,62,060	8.101%
Change during the year	-	-	-	-
At the end of the year	-	-	1,62,060	8.101%

5	Mr. Mahesh Panwar			
At the beginning of the year	2,00,000	9.998%	2,00,000	9.998%
Change during the year	-	-	-	-
At the end of the year	-	-	2,00,000	9.998%
6	Mr. Dhananjay Vartak			
At the beginning of the year	-	-	-	-
Change during the year	-	-	-	-
At the end of the year	-	-	-	-
7	CS Sonali Awari			
At the beginning of the year	-	-	-	-
Change during the year	-	-	-	-
At the end of the year	-	-	-	-

vi Indebtedness. Indebtedness of the Company including Interest outstanding/accrued but not dew for payment.

Sl No	Particulars	Secured	Unsecured	Deposit	Total Indebtedness
1	Indebtedness at the beginning of the year				

Principal Amount	8,57,77,846.63	65,79,73,722.85	-	74,37,51,569.48	
Interest due but not paid	-	-	-	-	
Interest accrued but not due	-	-	-	-	
Total	8,57,77,846.63	65,79,73,722.85	-	74,37,51,569.48	
2	Change in indebtedness during the Financial Year				
Addition	53,29,48,900.69	8,46,13,375.58	-		
	Reduction	(46,81,08,682.73)	(7,14,10,272.28)	-	
Net Change	6,48,40,217.96	1,32,03,103.30	-	7,80,43,321.26	
3	Indebtedness at the end of the Financial Year				
Principal Amount	15,06,18,064.59	67,11,76,826.15	-	82,17,94,890.74	
Interest due but not paid	-	-	-	-	
Interest accrued but not due	-	-	-	-	
Total	15,06,18,064.59	67,11,76,826.15	-	82,17,94,890.74	

vii Remuneration of Directors and Key Managerial Personnel

a. Remuneration to Managing Director, Whole Time Directors and/or Manager

Sl. No	Particulars of Remuneration	Amount	Total Amount

Name of MD/WTD/Manager:Air Marshal Shirish Baban Deo (Retd)			
1	Gross Salary	43,20,000	43,20,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	43,20,000	43,20,000	
Ceiling as per the Act	-	-	

b. Remuneration to other Directors

Sl. No.	Particulars of Remuneration	Amount	Total Amount
1	Independent Directors		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify	-	-	
Total (1)	-	-	
2	Other Non-executive Directors: Mrs. Anjna Deo		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify (Salary)	21,60,000	21,60,000	
Total (2)	-	-	
Total (b) = (1) + (2)	21,60,000	21,60,000	
	Total managerial remuneration	-	-
	Overall Ceiling as per the Act	-	-

c. Remuneration to Key Managerial Personnel other than MD/WTD/Manager

Sr. No.	Particulars of Remuneration	Amount	Total Amount
Name of Key Managerial Personnel: CS Sonali Awari			
1	Gross Salary	6,21,000	6,21,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	6,21,000	6,21,000	
Ceiling as per the Act	-	-	

d. Penalties/punishment/compounding of Offences

Sl.No	Type	Section of the Companies Act	Brief description	Details of penalty/punishment/compounding fees imposed	Authority [RD/NCLT/Court]	Appeal made, if any (give details)

1	Company					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	
2	Directors					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	
3	Other officers in default					
Penalty	-	-	-	-	-	
Punishment	-	-	-	-	-	
Compounding	-	-	-	-	-	

For and on behalf of the Board of Directorsof JSR Dynamics Private Limited

Air Marshal Shirish Deo (Retd) Mr. Prafulla Kale

Chairman &Managing Director Director

DIN:08315155 DIN: 00073775

Date: 25thJuly 2024

Place: Nagpur

Textual information (10)

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

1. Risk Management Policy . JSR Dynamics has adopted risk management framework in consonance withAS9100D standards covering all critical areas of operations. This framework is reviewed periodically keeping in mind the business dynamics and external environment and provides the guidelines for managing various risks across the business. Risk Identification &Impact Assessment, Risk Evaluation, Risk Reporting & Disclosures and Risk Mitigating&Monitoring are undertaken as per the processes approach according to AS 9100 D standards.

Textual information (11)

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

1. Corporate Social Responsibility . The provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company, as the company is not fulfilling all three requirements.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

1. Financial Results . The Financial Results of the Company for the year 2023-24 are summarised as under:

Sl No	Particulars	31/03/24(Rs) *	31/03/23 (Rs) *
1	Revenue from Operations	--	--
2	Add: Other Income	10,798.37	9,804.87
3	Total Revenue	10,798.37	9,804.87
4	Cost of materials consumed	1,41,439.79	1,15,662.76
5	(Increased)/decrease in inventories of finished goods, work in progress and traded goods	(3,09,678.98)	(2,59,612.94)
6	Employee benefits expenses	39,555.23	39,402.95
7	Finance costs	47,470.41	29,378.05
8	Depreciation and amortisation expense	49,428.59	56,725.73
9	Other expenses	41,763.34	27,723.57
10	Total Expenses	9,978.38	9,280.12
11	Profit / (Loss) Before Tax	820	524.75
12	Less: Tax Expenses	--	--
13	Current Tax	--	--
14	Deferred Tax	180.46	(6,299.40)
15	Net Profit / (Loss) After Tax	639.54	6,824.15

16	Earning per equity share	--	--
17	Basic	0.11	3.41
18	Diluted	0.11	3.41

* figures are in thousands

Textual information (13)

Disclosure of change in nature of business [Text Block]

1. Change(s) in Nature of Business . Nature of Business of the company remained the same for this reporting year also.

Textual information (14)

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

1. Directors/Key Managerial Personnel . During the reporting year, Mr. Shailesh Joglekar was appointed as the Non-executive Director by the members of the Company in the extra-ordinary general meeting held on 23rd March 2024.None of the Directors are liable to retire by rotation in the ensuing Annual General Meeting. The strength of the Board of Directors as on 31stMarch 2024 wereSeven Directors and the details of composition of the Board of Directors are as follows:

Sl No	Name of the Director	DIN	Date of Appointment	Designation
1	Air Marshal Shirish Deo (Retd)	08315155	27/12/2018	Chairman and Managing Director
2	Mrs. Anjna Deo	08315154	27/12/2018	Director
3	Mr. Prafulla Kale	00073775	01/07/2019	Director
4	Mr. Gautam Kale	00073979	01/07/2019	Director
5	Mr. Dhananjay Vartak	08257631	01/07/2019	Director
6	Mr. Mahesh Panwar	06702073	19/09/2020	Director
7	Mr. Shailesh Joglekar	00078953	23/03/2024	Director

Textual information (15)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

1. Subsidiary Companies, Joint Venture, or Associate Companies . TheCompany does not have any Subsidiary or Associate Company, nor company has entered into Joint Venture Agreement during the reporting period.

Textual information (16)

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

1. Deposit . During the reporting year. the Company has not invited, accepted, or renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and company does not have any outstanding deposits falling within the purview of section 73 to section 76 of the Act.

Textual information (17)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

1. Order passed by Regulators, Courts, or Tribunals . During the reporting year, there were no such orders passed by Regulators or Courts or Tribunals which in the opinion of the Board might impact the going concern status and operations of the company in future.

Textual information (18)

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

1. Internal Financial Control with reference to Financial Statements . TheCompany has adequate internal financial controls with reference to the Financial Statements commensurate with the size of the company and the nature of its business. The board has evaluated the effectiveness of internal financial control systems of the Company pertaining to financial statement, reviewed major transactions and has taken steps for rectifying deficiencies, if any. The company has employed a Chartered Account as a Consultant to ensure the financial controls are established internally for all financial involvement of the company with other party(s).

Textual information (19)

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

Remuneration of Directors and Key Managerial Personnel

a. Remuneration to Managing Director, Whole Time Directors and/or Manager

Sl. No	Particulars of Remuneration	Amount	Total Amount
Name of MD/WTD/Manager:Air Marshal Shirish Baban Deo (Retd)			
1	Gross Salary	43,20,000	43,20,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	43,20,000	43,20,000	
Ceiling as per the Act	-	-	

b. Remuneration to other Directors

Sl. No.	Particulars of Remuneration	Amount	Total Amount
1	Independent Directors		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify	-	-	
Total (1)	-	-	
2	Other Non-executive Directors: Mrs. Anjna Deo		
i. Fee for attending Board/Committee meetings	-	-	
ii. Commission	-	-	
iii. Others, please specify (Salary)	21,60,000	21,60,000	
Total (2)	-	-	
Total (b) = (1) + (2)	21,60,000	21,60,000	
	Total managerial remuneration	-	-
	Overall Ceiling as per the Act	-	-

c. Remuneration to Key Managerial Personnel other than MD/WTD/Manager

Sr. No.	Particulars of Remuneration	Amount	Total Amount
Name of Key Managerial Personnel: CS Sonali Awari			

1	Gross Salary	6,21,000	6,21,000
i. Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-	
ii. Value of perquisites u/s17(2) of the Income Tax Act, 1961	-	-	
iii. Profits in lieu of salary under Section 17(3) of the Income Tax Act, 1961	-	-	
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
- as percentage of profit	-	-	
- others, specify	-	-	
5	Others, please specify	-	-
Total (a)	6,21,000	6,21,000	
Ceiling as per the Act	-	-	

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Column 1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A B Upadhye & Co.
Name of auditor signing report	UPADHYE ABHAY BALKRISHNA
Firms registration number of audit firm	148379W
Membership number of auditor	049354
Address of auditors	B 503 KESHAV IMPERIAL MALVIYA ROAD SITABULDI NAGPUR - 440022, MAHARASHTRA, INDIA
Permanent account number of auditor or auditor's firm	AABPU4889N
SRN of form ADT-1	F72585003
Date of signing audit report by auditors	25/07/2024
Date of signing of balance sheet by auditors	25/07/2024

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

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [M
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (20) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (21) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	b) In our opinion Property, Plant and Equipment has been physicallyverified by the management at reasonable intervals.	
Disclosure relating to title deeds of immovable properties	Textual information (22) [See below]	
Disclosure in auditors report relating to inventories	Textual information (23) [See below]	
Disclosure in auditors report relating to loans	Textual information (24) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (25) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (28) [See below]

Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (31) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	d. There are no funds raised on short term basis which have beenutilizedforlong-termpurposes	
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 (32) [See below]
Disclosure in auditors report relating to managerial remuneration		NOT APPLICABLE
Disclosure in auditors report relating to Nidhi Company		xii. ThecompanyisnotaNidhiCompany.Therefore,theprovisionsofClause (xii)ofparagraph3oftheorderarenot applicat
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		x v . TheCompanyhasnotenteredintoanynon-cashtransactionswithdirectorsorpersonsconnectedwithhimfortheyearunderre
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (35) [See below]

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (36) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (20)

Disclosure in auditors report relating to fixed assets

i. InrespectofProperty, PlantandEquipment a) (A)TheCompanyhasmaintainedproperrecordsshowingfullparticulars, including quantitative details and situation of Property,PlantandEquipment. (B) The company has maintained proper records of intangible asset. b) In our opinion Property, Plant and Equipment has been physicallyverified by the management at reasonable intervals. c) Based on our examination of the Maharashtra Industrial Development Corporation order for lease hold land on which building is constructed, we report that, the title in respect of buildingdisclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date. d) The company has not revalued its Property, Plant and Equipmentduringtheyear.Therefore,theprovisionsofClause(i)(d)ofparagraph 3oftheorderarenot applicabletothecompany. e) No proceedings have been initiated or are pending against thecompanyforholdinganybenamipropertyundertheBenamiTransactions (Prohibition) Act, 1988 (45 of 1988) and rules madethereunder.Therefore,theprovisionsofClause(i)(e)ofparagraph3ofthe order arenotapplicableto thecompany.

Textual information (21)

Disclosure relating to quantitative details of fixed assets

a) (A)TheCompanyhasmaintainedproperrecordsshowingfullparticulars, including quantitative details and situation of Property,PlantandEquipment. (B) The company has maintained proper records of intangible asset.

Textual information (22)

Disclosure relating to title deeds of immovable properties

c) Based on our examination of the Maharashtra Industrial Development Corporation order for lease hold land on which building is constructed, we report that, the title in respect of buildingdisclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

Textual information (23)

Disclosure in auditors report relating to inventories

a) The inventories were physically verified during the year by theManagement at reasonable intervals. In our opinion, the coverageand procedure of such verification by management is reasonable.Therewerenomaterialdiscrepanciesnoticedonverificationbetween thephysicalstocksascompared tothebookrecords.

Textual information (24)

Disclosure in auditors report relating to loans

iii. According to the information and explanations given to us and on thebasis of our examination of the records of the company, The Companyhas not made any investment, provided any guarantee or granted anyadvances in the nature of loans, secured or unsecured with respect to anyothercompanies,firms,limitedliabilitypartnershipsoranyotherparties, accordingly clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e), and (iii)(f) are not applicable to the company.

Textual information (25)

Disclosure relating to terms and conditions of loans granted

iv. According to the informationandexplanationgiven tous, the Companyhas not granted any loans, secured or unsecured to its director or any other person in which director is interested as specified under section 185 of the companies act, 2013 during the year under review.

Textual information (26)

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

iv. According to the informationandexplanationgiven tous, the Companyhas not granted any loans, secured or unsecured to its director or any other person in which director is interested as specified under section 185 of the companies act, 2013 during the year under review.

Textual information (27)

Disclosure in auditors report relating to deposits accepted

v. The Company has not acceptedanydepositsfromthe publicwithinthemeaning ofsections 73 to 76 or anyotherrelevant provisionoftheCompaniesActandtherulesframedthereunder,whereapplicable.Therefore,the saidclauseisnot applicabletotheCompany.

Textual information (28)

Disclosure in auditors report relating to maintenance of cost records

vi. The Central Government of India hasprescribed maintenance of costrecords under sub section (1) of section 148 of the Companies Act forthe products of the company. The turnover of the company has not crossed the threshold limit of turnover therefore, the provisions of Clause (vi) ofparagraph 3 oftheorderarenotapplicabletotheCompany.

Textual information (29)

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

i. Inrespectofstatutorydues:

a) The Company is generally regular in depositing with appropriateauthoritiesundisputedstatutoryduesincludingprovidentfund,employees state insurance, income tax, sales tax, Value added tax,goods and service tax, service tax, custom duty, excise duty, cessand other statutory dues with the appropriate authorities. There areno undisputed amounts payables in respect of the aforesaid dues ason31 st March24foraperiodmorethansixmonthsfromthedateofbecomingpayable.

b) There are no statutory dues of provident fund, employees stateinsurance,incometax,salestax,Valueaddedtax,goodsandservice tax, service tax, custom duty, excise duty, cess and otherstatutory dues which have not been deposited on account of anydispute.

Textual information (30)

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

The Company is generally regular in depositing with appropriateauthoritiesundisputedstatutoryduesincludingprovidentfund,employees state insurance, income tax, sales tax, Value added tax,goods and service tax, service tax, custom duty, excise duty, cessand other statutory dues with the appropriate authorities. There areno undisputed amounts payables in respect of the aforesaid dues ason31 st March24foraperiodmorethansixmonthsfromthedateofbecomingpayable

a) There are no statutory dues of provident fund, employees stateinsurance,incometax,salestax,Valueaddedtax,goodsandservice tax, service tax, custom duty, excise duty, cess and otherstatutory dues which have not been deposited on account of anydispute.

Textual information (31)

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

a. TheCompanyhasnotdefaultedinrepaymentofduestoanyfinancialinstitutionsorbankasatBalancesheetdate. b. The company has not been declared a wilful defaulter by any bankorfinancialinstitutionorotherlender. c. In our opinion and according to the information and explanationsgiventous and on the basis of the books and records examined by us, noterm loans are taken during the year.

Textual information (32)

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

xi. In our opinion and according to information and explanation given to us -We have not noticed any case of fraud by the company or any fraud on
theCompanybyitsofficersoremployeesduringtheyear.Themanagementhasalsonotreportedanycasesoffraudduringtheyear.Therefore,theprovisionsc

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

xiii. As per the informationandexplanations givento us all transactionswith the related parties are in compliance with sections 177 and 188 ofCompaniesActwhereapplicable,andthedetailshavebeendisclosedinthe financial statements, etc., as required by the applicable accountingstandards. Identification of related parties were made and details were provided by themanagement ofthecompany.

Textual information (34)

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

b. Thecompanyhasmadepreferentialallotmentorprivateplacementofcumulative redeemable preference shares duringtheyearandhas complied with the requirement of Section 42 an Section 62 of the Companies Act. The funds raised have been used for the purpose for which it has raised.

Textual information (35)

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

xvi. Inouropinion andaccordingtoinformation andexplanation giventous- a. TheCompanyisnotrequiredtoberegisteredundersection45-IAoftheReserveBankofIndiaAct,1934. b. ThecompanyhasnotconductedanyNon-BankingFinancialorHousing Financeactivitiesduringtheyear. c. ThecompanyisnotaCoreInvestmentCompany(CIC)asdefinedin theregulationsmadebytheReserveBankofIndia. d. Apertheinformationandexplanationsreceived,thegroupdoesnothaveanyCICaspartofthegroup.

Textual information (36)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENTAUDITORS'REPORT To,

The Members of,

JSR DYNAMICS PRIVATE LIMITED.,

Nagpur.

Report on the audit of the Financial StatementsOpinion

We have audited the accompanying financial statements of M/s. JSR DynamicsPrivate Limited ("the Company"), which comprise the Balance Sheet as at March31, 2024, and the Statement of Profit and Loss, Statement of Cash Flows for theyear then ended, and notes to the financial statements, including a summary ofsignificantaccountingpoliciesandotherexplanatory information.

Inouropinionandtothebestofourinformationandaccordingtotheexplanations given to us, the aforesaid financial statements give the informationrequired by the Companies Act, 2013("the Act") in the manner so required andgive a true and fair view in conformity with the accounting principles generallyaccepted in India, of the state of affairs of the Company as at March31, 2024,and itsProfit andits cashflow fortheyearthenendedon that date.

Basisforopinion

We conducted our audit in accordance with the Standards on Auditing (SAs)specifiedunderSection143(10)oftheAct.Ourresponsibilities underthoseStandards are further described in the Auditor's Responsibilities for the Audit oftheFinancialStatementssectionofourreport.WeareindependentoftheCompanyinaccordancewiththeCodeofEthicsissuedbytheInstituteofCharterec Accountants of India (ICAI) together with the ethical requirements thatare relevant to our audit of the financial statements under the provisions of theActandtheRulesthereunder,andwehavefulfilledourotherethicalresponsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate toprovideabasisforour opinion.

Otherinformation

The Company's Management is responsible for the other information. The otherinformation comprises the information included in the Board's Report includingan annexure to the Board's Report, Business Responsibility Report but does not includethefinancialstatementsand our auditor's report thereon.

Our opinion on the financial statements does not cover the other information andwedonotexpress anyformof assuranceconclusion thereon.

In connection with our audit of the financial statements, our responsibility is toreadtheotherinformationand,indoingso,considerwhethertheotherinformationismateriallyinconsistentwiththefinancialstatementsorourknowledge obtained in the audit or otherwise appears to be materially misstated.If, based on the work we have performed, we conclude that there is a materialmisstatementofthis otherinformation,wearerequired toreportthatfact.

Wehavenothingtoreportin this regard.

Responsibilities of management and those charged with governance forthefinancialstatements

The Company's Management is responsible for the matters stated in Section134(5)oftheActwithrespecttothepreparationofthesefinancialstatementsthat give a true and fair view of the financial position, financial performance andcash flows of the Company in accordance with the accounting principles generallyaccepted in India, including the accounting Standards specified under Section 133oftheAct.

This responsibility also includes maintenance of adequate accounting records inaccordance with the provisions of the Act for safeguarding the assets of theCompanyandforpreventinganddetectingfraudsandotherirregularities;selectionandapplicationofappropriateimplementationandmaintenanceofa policies; making judgments and estimates that are reasonable andprudent;anddesign,implementationandmaintenanceofadequateinternalfinancial controls, that were operating effectively for ensuring the accuracy andcompletenessoftheaccountingrecords,relevanttothepreparationandpresentationofthefinancialstatementsthatgiveatrueandfairviewandarefreefr materialmisstatement, whetherduetofraudorerror.

In preparing the financial statements, management is responsible for assessingthe Company's ability to continue as a going concern, disclosing, as applicable,matters related to going concern and using the going concern basis of accountingunlessmanagementeitherintendstoliquidatetheCompanyortoceaseoperations,orhasno realisticalternativebut todo so.

The Company's Management are also responsible for overseeing the company'sfinancialreportingprocess.

Auditor'sresponsibilities fortheauditofthefinancial statements

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

ReportonOtherLegalandRegulatoryRequirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order")issued by the Central Government of India in terms of sub-section (11) ofsection143 of the Act, we give in the Annexure A, astatement onthematters specifiedin paragraphs3and4of the Order.

2. As required by section 143(3) of the Act, we report, to the extent applicable,that:

a. We have sought and obtained all the information and explanations whichto the best of our knowledge and belief were necessary for the purposesof ouraudit.

b. In ouropinion properbooksofaccount asrequired by lawhave beenkept by the Company so far as appears from our examination of thosebooks;

c. The Balance Sheet, Statement of Profit and Loss including and the CashFlow Statementdealtwith by this Reportare inagreementwiththebooks ofaccount;

d. Inouropinion,theaforesaidfinancialstatementscomplywiththeAccounting Standards specified under Section 133 of the Act, read withRule7ofthe Companies(Accounts)Rules,2014.

e. On the basis of the written representation received from the directors ason 31stMarch, 2024 taken on record by the Board of Directors, none ofthe directors are disqualified as on 31st March 2024 from being appointedasdirectorinterms ofSection164(2)oftheact.

f. Withrespecttotheadequacyoftheinternalfinancialcontrolsoverfinancial reportingofthe Company and theoperating effectiveness ofsuch controls, refertoourseparateReportin "AnnexureB"; and

g. WithrespecttotheothermatterstobeincludedintheAuditor'sReportin accordance with Rule 11 of the Companies (Audit and Auditors) Rules,2014, in our opinion and to the best of our information and according totheexplanationsgiventous:

i) The company hasnopendinglitigations havingan impactonitsfinancialposition.

ii) TheCompanydidnothaveanylong-termcontractsincludingderivativescontractsforwhichtherewereanymaterialforeseeablelosses;

iii) There were no amounts which were required to be transferred totheInvestorEducationand Protection Fundby theCompany.

iv) (a) The Management has represented that, to the best of it's knowledge and belief, as disclosed in the Note 26 to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in anyother person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b)) The Management has represented, that, to the best of it's knowledge and belief, as disclosed in the Note 26 to the accounts, no funds have been received by the Company fromany person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the FundingParty ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

v) The company has neither declared nor paid any interim dividend during the year and until the date of this report.

vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Abhay Upadhye

Partner

Membership No.049354

Forandon Behalf of

A B Upadhye & Co.

Chartered Accountants

FRN:0148379W

Nagpur, dated

25thJuly 2024

UDIN: 24049354BKBFIP9034

ANNEXURE“A”TOTHEINDEPENDENT AUDITORS’REPORT

The annexure referred to in our Independent Auditors’ Report to the members ofJSR Dynamics Pvt. Ltd., (“the Company”) on the financial statements for the yearended31 stMarch2024, we reportthat.

i. InrespectofProperty, PlantandEquipment

a) (A)TheCompanyhasmaintainedproperrecordsshowingfullparticulars, including quantitative details and situation of Property,PlantandEquipment.

(B) The company has maintained proper records of intangible asset.

b) In our opinion Property, Plant and Equipment has been physicallyverified by the management at reasonable intervals.

c) Based on our examination of the Maharashtra Industrial Development Corporation order for lease hold land on which building is constructed, we report that, the title in respect of buildingdisclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

d) The company has not revalued its Property, Plant and Equipmentduringtheyear.Therefore,theprovisionsofClause(i)(d)ofparagraph 3oftheorderarenot applicabletothecompany.

e) No proceedings have been initiated or are pending against thecompanyforholdinganybenamipropertyundertheBenamiTransactions (Prohibition) Act, 1988 (45 of 1988) and rules madethereunder.Therefore,theprovisionsofClause(i)(e)ofparagraph3ofthe order arenotapplicableto thecompany.

ii. Inrespectofinventories:

a) The inventories were physically verified during the year by theManagement at reasonable intervals. In our opinion, the coverageand procedure of such verification by management is reasonable.Therewerenomaterialdiscrepanciesnoticedonverificationbetween thephysicalstocksascompared tothebookrecords.

b) The company has beensanctioned working capital limits in excessof five crore rupees, from banks or financial institutions on the basisof security of current assets. The quarterly returns or statementsfiled by the company with such banks or financial institutions are in agreement with the books of account of the Company, except initial advance received from the customers is considered after reducing the amount spent on pre-operative expenses and for acquisition of capital assets, and amount paid for capital advances.

iii. According to the information and explanations given to us and on thebasis of our examination of the records of the company, The Companyhas not made any investment, provided any guarantee or granted anyadvances in the nature of loans, secured or unsecured with respect to anyothercompanies,firms,limitedliabilitypartnershipsoranyotherparties, accordingly clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e), and (iii)(f) are not applicable to the company.

iv. According to the informationandexplanationgiven tous, the Companyhas not granted any loans, secured or unsecured to its director or any other person in which director is interested as specified under section 185 of the companies act, 2013 during the year under review.

v. TheCompanyhasnotacceptedanydepositsfromthe publicwithinthemeaning ofsections73 to 76or anyotherrelevant provisionoftheCompaniesActandtherulesframedthereunder,whereapplicable.Therefore,the saidclauseisnot applicabletotheCompany.

vi. The Central Government of India hasprescribed maintenance of costrecords under sub section (1) of section 148 of the Companies Act forthe products of the company. The turnover of the company has not crossed the threshold limit of turnover therefore, the provisions of Clause (vi) ofparagraph 3 oftheorderarenotapplicabletotheCompany.

vii. Inrespectofstatutorydues:

a) The Company is generally regular in depositing with appropriateauthoritiesundisputedstatutoryduesincludingprovidentfund,employees state insurance, income tax, sales tax, Value added tax,goods and service tax, service tax, custom duty, excise duty, cessand other statutory dues with the appropriate authorities. There areno undisputed amounts payables in respect of the aforesaid dues ason31 st March24foraperiodmorethansixmonthsfromthedateofbecomingpayable.

b) There are no statutory dues of provident fund, employees stateinsurance,incometax,salestax,Valueaddedtax,goodsandservice tax, service tax, custom duty, excise duty, cess and otherstatutory dues which have not been deposited on account of anydispute.

viii. There are not any transactions not recorded in the books of account whichhave by beensurrenderedor disclosedas income during the year inthetaxassessmentsundertheIncome TaxAct,1961(43of1961).

ix. Inouropinion andaccordingtoinformation andexplanation giventous –

a. TheCompanyhasnotdefaultedinrepaymentofduestoanyfinancialinstitutionsorbankasatBalancesheetdate.

b. The company has not been declared a wilful defaulter by any bankorfinancialinstitutionorotherlender.

c. In our opinion and according to the information and explanationsgiventous and on the basis of the books and records examined by us, noterm loans are taken during the year.

d. There are no funds raised on short term basis which have beenutilizedforlong -termpurposes.

e. The company has not taken any funds from any entity or person onaccount of or to meet the obligations of its subsidiaries, associatesorjoint ventures.

f. The company has not raised loans during the year on the pledge ofsecuritiesheldinitssubsidiaries,jointventuresorassociatecompanies.

x. Inouropinion andaccordingtoinformation andexplanation giventous –

a. The Company has not raised money by way of an initial public offer orfurther public offer (including debt instruments). Therefore, theprovisions of Clause (x)(a) of paragraph 3 of the order are notapplicabletotheCompany.

b. Thecompanyhasmadepreferentialallotmentorprivateplacementof cumulative redeemable preference sharesduringtheyearand has complied with the requirement of Section 42 an Section 62 of the Companies Act. The funds raised have been used for the purpose for which it has raised.

xi. In our opinion and according to information and explanation given to us -We have not noticed any case of fraud by the company or any fraud on theCompanybyitsofficersoremployeesduringtheyear.Themanagementhasalsonotreportedanycasesoffraudduringtheyear.Therefore,theprovisionsc

xii. ThecompanyisnotaNidhiCompany.Therefore,theprovisionsofClause

(xii)ofparagraph3oftheorderarenot applicabletotheCompany.

xiii. As per the informationandexplanations givento us all transactionswith the related parties are in compliance with sections 177 and 188 ofCompaniesActwhereapplicable,andthedetailshavebeendisclosedinthe financial statements, etc., as required by the applicable accountingstandards. Identification of related parties were made and details were provided by themanagement ofthecompany.

xiv. a) Based on information and explanations provided to us the Clause (xiv)(a) & (xiv)(b) is not applicable to the company since it has not crossed the threshold limits of turnover and also the threshold limit for borrowings/loans from banks & financial institutions as prescribed under section 138 of the Companies Act.

xv. TheCompanyhasnotenteredintoanynon-cashtransactionswithdirectorsorpersonsconnectedwithhimfortheyearunderreview.Therefore,theprovision

xvi. Inouropinion andaccordingtoinformation andexplanation giventous-

a. TheCompanyisnotrequiredtoberegisteredundersection45-IAoftheReserveBankofIndiaAct,1934.

b. ThecompanyhasnotconductedanyNon-BankingFinancialorHousing Financeactivitiesduringtheyear.

c. ThecompanyisnotaCoreInvestmentCompany(CIC)asdefinedin theregulationsmadebytheReserveBankofIndia.

d. Aspertheinformationandexplanationsreceived,thegroupdoesnothaveanyCICaspartofthegroup.

xvii. The company has not incurred cash loss in current financial year as well inimmediatelyprecedingfinancial year.

xviii. There has been no resignation of the statutory auditors 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 causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we give neither any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will be discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given tous, thereisno unspentamount under sub-section (5)of Section 135of the Companies Act, 2013 pursuant to any project. Accordingly, clauses3(xx)(a)and3(xx)(b) ofthe Order arenot applicable.

Abhay Upadhye

Partner

Membership No. 049354Forandon Behalf of

A B Upadhye & Co. Chartered Accountants FRN:0148379W

Nagur, dated the

25thJuly 2024

UDIN: 24049354BKBFIP9034

“ANNEXURE B” TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATEONTHESTANDALONEFINANCIALSTATEMENTSOFJSR DYNAMICSPRIVATELIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section3of Section 143oftheCompanies Act,2013(“theAct”)

We have audited the internal financial controls over financial reporting of M/s.JSR Dynamics Private Limited as of March 31, 2024, in conjunction with ourauditoftheStandalonefinancialstatementsoftheCompanyfortheyearendedon that date.

Management’sResponsibility forInternalFinancialControls

TheCompany’smanagementisresponsibleforestablishingandmaintaininginternal financial controls based on the internal control over financial reportingcriteria established by the Company considering the essential components ofinternal control stated in the Guidance Note on Audit of Internal Financial ControlsoverFinancialReportingissuedbytheInstitute ofCharteredAccountantsofIndia. These responsibilities include the design, implementation and maintenanceof adequate internal financial controls that were operating effectively for ensuringtheorderlyandefficientconductofitsbusiness,includingadherencetocompany’s policies, the safeguarding of its assets, the prevention and detection offrauds and errors, the accuracy and completeness of the accounting records, andthe timely preparation of reliable financial information, as required under theCompanies Act, 2013.

Auditors’Responsibility

Our responsibility is to express an opinion on the Company’s internal financialcontrols over financial reporting based on our audit. We conducted our audit inaccordance with the Guidance Note on Audit of Internal Financial Controls OverFinancial Reporting (the “Guidance Note”) and the Standards on Auditing, issuedbyICAIanddeemedtobeprescribedundersection143(10)oftheCompaniesAct, 2013, to the extent applicable to an audit of internal financial controls, bothapplicable to an audit of Internal Financial Controls and, both issued by theInstitute of Chartered Accountants of India. Those Standards and the GuidanceNote require that we comply with ethical requirements and plan and perform theaudit to obtain reasonable assurance about whether adequate internal financialcontrols over financial reporting was established and maintained and if suchcontrols operatedeffectivelyinallmaterialrespects.

Our audit involves performing procedures to obtain audit evidence about theadequacy of the internal financial controls system over financial reporting andtheir operating effectiveness. Our audit of internal financial controls over financialreporting included obtaining an understanding of internal financial controls overfinancial reporting, assessing the risk that a material weakness exists, and testingand evaluating the design and operating effectiveness of internal control based onthe assessed risk. The procedures selected depend on the auditor’s judgement,including the assessment of the risks of material misstatement of the Standalonefinancialstatements,whetherduetofraudorerror.

We believe that the audit evidence we have obtained is sufficient and appropriateto provide a basis for our audit opinionon the Company’s internal financialcontrols systemoverfinancial reporting.

MeaningofInternalFinancialControlsoverFinancialReporting

Acompany’sinternalfinancialcontroloverfinancialreportingisaprocessdesigned to provide reasonable assurance regarding the reliability of financialreporting and the preparation of Standalone financial statements for externalpurposesinaccordancewithgenerallyacceptedaccountingprinciples.Acompany’s internal financial control over financial reporting includes those policiesand procedures that (1) pertain to the maintenance of records that, in reasonabledetail, accurately and fairly reflect the transactions and dispositions of the assetsof the company; (2) provide reasonable assurance that transactions are recordedasnecessarytopermitpreparationofStandalonefinancialstatementsinaccordance with generally accepted accounting principles, and that receipts andexpendituresofthecompanyarebeingmadeonlyinaccordancewithauthorisations of management and directors of the company; and (3) providereasonable assurance regarding prevention or timely detection of unauthorisedacquisition, use, or disposition of the company’s assets that could have a materialeffect ontheStandalonefinancialstatements.

InherentLimitationsofInternalFinancialControlsoverFinancialReporting

Because of the inherent limitations of internal financial controls over financialreporting, including the possibility of collusion or improper management overrideof controls, material misstatements due to error or fraud may occur and not bedetected. Also, projections of any evaluation of the internal financial controls overfinancial reporting to future periods are subject to the risk that the internalfinancialcontrol overfinancialreportingmaybecome inadequatebecause ofchanges in conditions, or that the degree of compliance with the policies orprocedures maydeteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internalfinancialcontrolssystemoverfinancialreportingandsuchinternalfinancialcontrols over financial reporting were operating effectively as at March 31, 2024,based on the internal control over financial reporting criteria established by theCompany considering the essential components of internal control stated in theGuidance Note on Audit of Internal Financial Controls over Financial Reportingissued bytheInstituteofCharteredAccountants ofIndia.

Abhay Upadhye

Partner

Membership No. 049354Forandonbehalfof

AB Upadhye& Co.

CharteredAccountants

FRN: 148379W

NAGPUR, datedthe

25thJuly 2024

UDIN: 24049354BKBFIP9034

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

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

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	6,00,04,000	2,00,04,000	2,00,00,000
Reserves and surplus	-1,13,49,690	-1,19,89,240	
Total shareholders' funds	4,86,54,310	80,14,760	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	67,11,76,820	65,80,66,570	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	67,11,76,820	65,80,66,570	
Current liabilities [Abstract]			
Short-term borrowings	15,06,18,060	10,08,48,550	
Trade payables	13,61,17,950	7,88,18,560	
Other current liabilities	72,92,35,900	60,62,44,790	
Short-term provisions	0	0	
Total current liabilities	101,59,71,910	78,59,11,900	
Total equity and liabilities	173,58,03,040	145,19,93,230	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	28,23,34,610	30,49,06,270	24,92,33,860
Intangible assets	3,23,87,530	4,37,60,330	3,22,48,460
Total fixed assets	31,47,22,140	34,86,66,600	
Non-current investments	0	0	
Deferred tax assets (net)	19,83,510	21,63,970	
Long-term loans and advances	8,23,03,060	7,72,14,860	
Total non-current assets	39,90,08,710	42,80,45,430	
Current assets [Abstract]			
Current investments	0	0	
Inventories	104,27,31,790	73,57,28,190	
Trade receivables	0	0	
Cash and bank balances	9,10,54,820	10,62,61,740	
Short-term loans and advances	20,05,23,500	17,97,00,230	
Other current assets	24,84,220	22,57,640	
Total current assets	133,67,94,330	102,39,47,800	
Total assets	173,58,03,040	145,19,93,230	

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SHIRISH	PRAFULLA
Middle name of director	BABAN	KASHINATH
Last name of director	DEO	KALE
Designation of director	Managing Director	Director
Director identification number of director	08315155	00073775
Date of signing of financial statements by director	25/07/2024	25/07/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	8,19,990	5,24,750
Net cash flows from (used in) operations	8,19,990	5,24,750
Net cash flows from (used in) operating activities before extraordinary items	8,19,990	5,24,750
Net cash flows from (used in) operating activities	8,19,990	5,24,750
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	8,19,990	5,24,750
Net increase (decrease) in cash and cash equivalents	8,19,990	5,24,750

[200100] Notes - Share capital

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

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	SHIRISH BABAN DEO	SHIRISH BABAN DEO	GAUTAM SATISH KALE	GAUTAM SATISH KALE
PAN of shareholder	ACEPD8848D	ACEPD8848D	AMHPK7173M	AMHPK7173M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,36,826	[shares] 11,36,826	[shares] 1,62,060	[shares] 1,62,060
Percentage of shareholding in company	56.83%	56.83%	8.10%	8.10%

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

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	KARTIK PRAFULLA KALE	KARTIK KALE	PRAFULLA KASHINATH KALE	PRAFULLA KASHINATH KALE
PAN of shareholder	ANYPK7694M	ANYPK7694M	ACKPK1687K	ACKPK1687K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,62,040	[shares] 1,62,040	[shares] 1,62,080	[shares] 1,62,080
Percentage of shareholding in company	8.10%	8.10%	8.10%	8.10%

Disclosure of shareholding more than five per cent in company [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 6 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	ROHIT SATISH KALE	ROHIT SATISH KALE	MAHESH PANWAR	MAHESH PANWAR
PAN of shareholder	ACQPK5764K	ACQPK5764K	AFVPP0336C	AFVPP0336C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,62,060	[shares] 1,62,060	[shares] 2,00,000	[shares] 2,00,000
Percentage of shareholding in company	8.10%	8.10%	10.00%	10.00%

Disclosure of shareholding more than five per cent in company [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]	Shareholder 4 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Preference Shares	Preference Shares	Preference Shares	Preference Shares
Name of shareholder	GAUTAM SATISH KALE	KARTIK PRAFULLA KALE	PRAFULLA KASHINATH KALE	ROHIT SATISH KALE
PAN of shareholder	AMHPK7173M	ANYPK7694M	ACKPK1687K	ACQPK5764K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,70,000	[shares] 3,50,000	[shares] 12,80,000	[shares] 12,00,000
Percentage of shareholding in company	29.25%	8.75%	32.00%	30.00%

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

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 61,00,000	[shares] 61,00,000		[shares] 21,00,000
Value of shares authorised	6,10,00,000	6,10,00,000		2,10,00,000
Number of shares issued	[shares] 60,00,400	[shares] 20,00,400		[shares] 20,00,400
Value of shares issued	6,00,04,000	2,00,04,000		2,00,04,000
Number of shares subscribed and fully paid	[shares] 60,00,400	[shares] 20,00,400		[shares] 20,00,400
Value of shares subscribed and fully paid	6,00,04,000	2,00,04,000		2,00,04,000
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] 60,00,400	[shares] 20,00,400		[shares] 20,00,400
Total value of shares subscribed	6,00,04,000	2,00,04,000		2,00,04,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 60,00,400	[shares] 20,00,400		[shares] 20,00,400
Value of shares called	6,00,04,000	2,00,04,000		2,00,04,000
Value of shares paid-up	6,00,04,000	2,00,04,000		2,00,04,000
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 under scheme of amalgamation	[shares] 40,00,000	[shares] 400		[shares] 0
Total aggregate number of shares issued during period	[shares] 40,00,000	[shares] 400		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 40,00,000	[shares] 400		[shares] 0
Number of shares outstanding at end of period	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,000	[shares] 20,00,400
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of issue under scheme of amalgamation during period	4,00,00,000	4,000		0
Total aggregate amount of increase in share capital during period	4,00,00,000	4,000		0
Total increase (decrease) in share capital	4,00,00,000	4,000		0
Share capital at end of period	6,00,04,000	2,00,04,000	2,00,00,000	2,00,04,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

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

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Shares	Equity Shares
Number of shares authorised	[shares] 21,00,000		[shares] 21,00,000	[shares] 21,00,000
Value of shares authorised	2,10,00,000		2,10,00,000	2,10,00,000
Number of shares issued	[shares] 20,00,400		[shares] 20,00,400	[shares] 20,00,400
Value of shares issued	2,00,04,000		2,00,04,000	2,00,04,000
Number of shares subscribed and fully paid	[shares] 20,00,400		[shares] 20,00,400	[shares] 20,00,400
Value of shares subscribed and fully paid	2,00,04,000		2,00,04,000	2,00,04,000
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] 20,00,400		[shares] 20,00,400	[shares] 20,00,400
Total value of shares subscribed	2,00,04,000		2,00,04,000	2,00,04,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,400		[shares] 20,00,400	[shares] 20,00,400
Value of shares called	2,00,04,000		2,00,04,000	2,00,04,000
Value of shares paid-up	2,00,04,000		2,00,04,000	2,00,04,000
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 under scheme of amalgamation	[shares] 400		[shares] 0	[shares] 400
Total aggregate number of shares issued during period	[shares] 400		[shares] 0	[shares] 400
Total increase (decrease) in number of shares outstanding	[shares] 400		[shares] 0	[shares] 400
Number of shares outstanding at end of period	[shares] 20,00,400	[shares] 20,00,000	[shares] 20,00,400	[shares] 20,00,400
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of issue under scheme of amalgamation during period	4,000		0	4,000
Total aggregate amount of increase in share capital during period	4,000		0	4,000
Total increase (decrease) in share capital	4,000		0	4,000
Share capital at end of period	2,00,04,000	2,00,00,000	2,00,04,000	2,00,04,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 40,00,000	[shares] 40,00,000	
Value of shares authorised		4,00,00,000	4,00,00,000	
Number of shares issued		[shares] 40,00,000	[shares] 0	
Value of shares issued		4,00,00,000	0	
Number of shares subscribed and fully paid		[shares] 40,00,000	[shares] 0	
Value of shares subscribed and fully paid		4,00,00,000	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 40,00,000	[shares] 0	
Total value of shares subscribed		4,00,00,000	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 40,00,000	[shares] 0	
Value of shares called		4,00,00,000	0	
Value of shares paid-up		4,00,00,000	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 under scheme of amalgamation		[shares] 40,00,000	[shares] 0	
Total aggregate number of shares issued during period		[shares] 40,00,000	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 40,00,000	[shares] 0	
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 40,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of issue under scheme of amalgamation during period		4,00,00,000	0	
Total aggregate amount of increase in share capital during period		4,00,00,000	0	
Total increase (decrease) in share capital		4,00,00,000	0	
Share capital at end of period	2,00,00,000	4,00,00,000	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
Application money received for allotment of securities and due for refund, interest accrued		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

Disclosure of classes of share capital [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	10% Cumulative Redeemable Preference Shares	10% Cumulative Redeemable Preference Shares	
Number of shares authorised	[shares] 40,00,000	[shares] 40,00,000	
Value of shares authorised	4,00,00,000	4,00,00,000	
Number of shares issued	[shares] 40,00,000	[shares] 0	
Value of shares issued	4,00,00,000	0	
Number of shares subscribed and fully paid	[shares] 40,00,000	[shares] 0	
Value of shares subscribed and fully paid	4,00,00,000	0	
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid	0	0	
Total number of shares subscribed	[shares] 40,00,000	[shares] 0	
Total value of shares subscribed	4,00,00,000	0	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 40,00,000	[shares] 0	
Value of shares called	4,00,00,000	0	
Value of shares paid-up	4,00,00,000	0	
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 under scheme of amalgamation	[shares] 40,00,000	[shares] 0	
Total aggregate number of shares issued during period	[shares] 40,00,000	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 40,00,000	[shares] 0	
Number of shares outstanding at end of period	[shares] 40,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of issue under scheme of amalgamation during period	4,00,00,000	0	
Total aggregate amount of increase in share capital during period	4,00,00,000	0	
Total increase (decrease) in share capital	4,00,00,000	0	
Share capital at end of period	4,00,00,000	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	
Application money received for allotment of securities and due for refund, interest accrued	0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether 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 INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	6,39,530	68,24,150		6,39,530
Other additions to reserves	0	-2,06,12,020		0
Total additions to reserves	6,39,530	-1,37,87,870		6,39,530
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	-71,59,160		0
Total deductions to reserves	0	-71,59,160		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	6,39,530	-66,28,710		6,39,530
Reserves at end of period	-1,13,49,690	-1,19,89,240	-53,60,530	-1,13,49,690

Statement of changes in reserves [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	68,24,150	
Other additions to reserves	-2,06,12,020	
Total additions to reserves	-1,37,87,870	
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	
Other deductions to reserves	-71,59,160	
Total deductions to reserves	-71,59,160	
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	-66,28,710	
Reserves at end of period	-1,19,89,240	-53,60,530

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	92,840	67,11,76,820	65,79,73,730
Nature of security [Abstract]				
Nature of security	NA	Hypothecation of Vehicle		
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	29,97,00,000	29,97,00,000	29,97,00,000	29,97,00,000
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Fully convertible debentures banks [Member]		Intercorporate borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	29,97,00,000	29,97,00,000	5,55,05,990	6,29,29,140
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	31,59,70,830	29,53,44,590	19,07,27,350	17,74,74,760
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	12,52,43,480	11,78,69,830	0	92,840
Nature of security [Abstract]				
Nature of security			NA	Hypothecation of Vehicle
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	92,840	0	92,840
Nature of security [Abstract]				
Nature of security	NA	Hypothecation of Vehicle	NA	Hypothecation of Vehicle
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	15,06,18,060	10,08,48,550	10,06,90,620	10,05,86,620
Nature of security [Abstract]				
Nature of security	Textual information (37) [See below]	secured by way of stock, debtors, unencumbered equity shares & personal guarantees of Directors, Hypothecation of Vehicle	secured by way of stock, debtors, unencumbered equity shares & personal guarantees of Directors	secured by way of stock, debtors, unencumbered equity shares & personal guarantees of Directors
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	4,98,34,600	0	4,98,34,600	0
Nature of security [Abstract]				
Nature of security	Textual information (38) [See below]	NA	Textual information (39) [See below]	NA
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for fixed assets [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	92,840	2,61,930	92,840	2,61,930
Nature of security [Abstract]				
Nature of security	Hypothecation of Vehicle	Hypothecation of Vehicle	Hypothecation of Vehicle	Hypothecation of Vehicle
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
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	92,840	2,61,930
Nature of security [Abstract]		
Nature of security	Hypothecation of Vehicle	Hypothecation of Vehicle
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Details of bonds or debentures [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	Column 1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.01%	0.01%
Particulars of redemption or conversion	0.01% OPTIONALLY CONVERTIBLE DEBENTURES ANF THEY ARE ALLOTTED IN DEMAT FORM.	OPTIONALLY CONVERTIBLE DEBENTURES
Nominal value per bond or debenture	[pure] 100	[pure] 100
Number of bonds or debentures	[pure] 29,97,000	[pure] 29,97,000

Textual information (37)

Nature of security

secured by way of stock, debtors, unencumbered equity shares & personal guarantees of Directors, Cash credit loan is availed from Bank Of Maharashtra. Total sanctioned limit for cash credit loan is Rs 650 lacs under Hypothecation of Stock & Books Debts & personal Guarantee of its Directors and Cash credit loan is availed from AU Small Finance Bank. Total sanctioned limit for cash credit loan is Rs 100 lacs under Hypothecation of Stock & Books Debts, Current Assets, Movable Fixed Assets & personal Guarantee of its Directors & equitable mortgage of Land & Building of the Company. Hypothecation of Vehicle

Textual information (38)

Nature of security

Cash credit loan is availed from Bank Of Maharashtra. Total sanctioned limit for cash credit loan is Rs 650 lacs under Hypothecation of Stock & Books Debts & personal Guarantee of its Directors and Cash credit loan is availed from AU Small Finance Bank. Total sanctioned limit for cash credit loan is Rs 100 lacs under Hypothecation of Stock & Books Debts, Current Assets, Movable Fixed Assets & personal Guarantee of its Directors & equitable mortgage of Land & Building of the Company.

Textual information (39)

Nature of security

Cash credit loan is availed from Bank Of Maharashtra. Total sanctioned limit for cash credit loan is Rs 650 lacs under Hypothecation of Stock & Books Debts & personal Guarantee of its Directors and Cash credit loan is availed from AU Small Finance Bank. Total sanctioned limit for cash credit loan is Rs 100 lacs under Hypothecation of Stock & Books Debts, Current Assets, Movable Fixed Assets & personal Guarantee of its Directors & equitable mortgage of Land & Building of the Company.

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,54,19,480	2,04,71,220		1,54,19,480	2,04,71,220	
Acquisitions through business combinations tangible assets	0	9,17,45,420		0	9,17,45,420	
Depreciation tangible assets	-3,79,87,190	-5,65,44,230				
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	3,950	0		3,950	0	
Total disposals tangible assets	3,950	0		3,950	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	-2,25,71,660	5,56,72,410		1,54,15,530	11,22,16,640	
Tangible assets at end of period	28,23,34,610	30,49,06,270	24,92,33,860	39,30,13,760	37,75,98,230	26,53,81,590

Disclosure of tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,54,19,480	2,04,71,220	
Acquisitions through business combinations tangible assets				0	9,17,45,420	
Depreciation tangible assets	3,79,87,190	5,65,44,230		-3,79,87,190	-5,65,44,230	
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		3,950	0	
Total disposals tangible assets	0	0		3,950	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	3,79,87,190	5,65,44,230		-2,25,71,660	5,56,72,410	
Tangible assets at end of period	11,06,79,150	7,26,91,960	1,61,47,730	28,23,34,610	30,49,06,270	24,92,33,860

Disclosure of tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,54,19,480	2,04,71,220				
Acquisitions through business combinations tangible assets	0	9,17,45,420				
Depreciation tangible assets				3,79,87,190	5,65,44,230	
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	3,950	0		0	0	
Total disposals tangible assets	3,950	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	1,54,15,530	11,22,16,640		3,79,87,190	5,65,44,230	
Tangible assets at end of period	39,30,13,760	37,75,98,230	26,53,81,590	11,06,79,150	7,26,91,960	1,61,47,730

Disclosure of tangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	67,84,000	0		67,84,000	0	
Acquisitions through business combinations tangible assets	0	18,45,220		0	18,45,220	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	67,84,000	18,45,220		67,84,000	18,45,220	
Tangible assets at end of period	86,29,220	18,45,220	0	86,29,220	18,45,220	0

Disclosure of tangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	43,53,160	
Acquisitions through business combinations tangible assets				0	8,99,00,200	
Depreciation tangible assets	0	0		-75,82,730	-1,85,51,730	
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		3,950	0	
Total disposals tangible assets	0	0		3,950	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		-75,86,680	7,57,01,630	
Tangible assets at end of period	0	0	0	15,16,87,820	15,92,74,500	8,35,72,870

Disclosure of tangible assets [Table] ..(6)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	43,53,160				
Acquisitions through business combinations tangible assets	0	8,99,00,200				
Depreciation tangible assets				75,82,730	1,85,51,730	
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	3,950	0		0	0	
Total disposals tangible assets	3,950	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	-3,950	9,42,53,360		75,82,730	1,85,51,730	
Tangible assets at end of period	17,96,41,350	17,96,45,300	8,53,91,940	2,79,53,530	2,03,70,800	18,19,070

Disclosure of tangible assets [Table] ..(7)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	43,53,160		0	43,53,160	
Acquisitions through business combinations tangible assets	0	8,99,00,200		0	8,99,00,200	
Depreciation tangible assets	-75,82,730	-1,85,51,730				
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	3,950	0		3,950	0	
Total disposals tangible assets	3,950	0		3,950	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	-75,86,680	7,57,01,630		-3,950	9,42,53,360	
Tangible assets at end of period	15,16,87,820	15,92,74,500	8,35,72,870	17,96,41,350	17,96,45,300	8,53,91,940

Disclosure of tangible assets [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				68,23,850	63,04,070	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	75,82,730	1,85,51,730		-2,15,67,650	-2,53,60,740	
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	75,82,730	1,85,51,730		-1,47,43,800	-1,90,56,670	
Tangible assets at end of period	2,79,53,530	2,03,70,800	18,19,070	9,95,55,640	11,42,99,440	13,33,56,110

Disclosure of tangible assets [Table] ..(9)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	68,23,850	63,04,070				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2,15,67,650	2,53,60,740	
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	68,23,850	63,04,070		2,15,67,650	2,53,60,740	
Tangible assets at end of period	15,15,07,060	14,46,83,220	13,83,79,150	5,19,51,420	3,03,83,780	50,23,040

Disclosure of tangible assets [Table] ..(10)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	68,23,850	63,04,070		68,23,850	63,04,070	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,15,67,650	-2,53,60,740				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,47,43,800	-1,90,56,670		68,23,850	63,04,070	
Tangible assets at end of period	9,95,55,640	11,42,99,440	13,33,56,110	15,15,07,060	14,46,83,220	13,83,79,150

Disclosure of tangible assets [Table] ..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,10,610	1,87,110	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,15,67,650	2,53,60,740		-5,84,000	-7,53,920	
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	2,15,67,650	2,53,60,740		-4,73,390	-5,66,810	
Tangible assets at end of period	5,19,51,420	3,03,83,780	50,23,040	17,51,770	22,25,160	27,91,970

Disclosure of tangible assets [Table] ..(12)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,10,610	1,87,110				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				5,84,000	7,53,920	
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	1,10,610	1,87,110		5,84,000	7,53,920	
Tangible assets at end of period	38,54,630	37,44,020	35,56,910	21,02,860	15,18,860	7,64,940

Disclosure of tangible assets [Table] ..(13)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,51,240	-2,16,860				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,51,240	-2,16,860		0	0	
Tangible assets at end of period	3,48,650	4,99,890	7,16,750	20,55,790	20,55,790	20,55,790

Disclosure of tangible assets [Table] ..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
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	1,51,240	2,16,860		-1,51,240	-2,16,860	
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	1,51,240	2,16,860		-1,51,240	-2,16,860	
Tangible assets at end of period	17,07,140	15,55,900	13,39,040	3,48,650	4,99,890	7,16,750

Disclosure of tangible assets [Table] ..(15)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,51,240	2,16,860	
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		1,51,240	2,16,860	
Tangible assets at end of period	20,55,790	20,55,790	20,55,790	17,07,140	15,55,900	13,39,040

Disclosure of tangible assets [Table] ..(16)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,16,540	22,85,740		7,16,540	22,85,740	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-17,07,890	-27,46,360				
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	-9,91,350	-4,60,620		7,16,540	22,85,740	
Tangible assets at end of period	18,95,570	28,86,920	33,47,540	1,10,10,310	1,02,93,770	80,08,030

Disclosure of tangible assets [Table] ..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				9,84,480	73,41,140	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	17,07,890	27,46,360		-63,93,680	-89,14,620	
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	17,07,890	27,46,360		-54,09,200	-15,73,480	
Tangible assets at end of period	91,14,740	74,06,850	46,60,490	1,84,65,940	2,38,75,140	2,54,48,620

Disclosure of tangible assets [Table] ..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,84,480	73,41,140				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				63,93,680	89,14,620	
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	9,84,480	73,41,140		63,93,680	89,14,620	
Tangible assets at end of period	3,63,15,400	3,53,30,910	2,79,89,770	1,78,49,460	1,14,55,770	25,41,150

Disclosure of tangible assets [Table] ..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electric Installation	Electric Installation		Electric Installation	Electric Installation	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,84,480	73,41,140		9,84,480	73,41,140	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-63,93,680	-89,14,620				
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	-54,09,200	-15,73,480		9,84,480	73,41,140	
Tangible assets at end of period	1,84,65,940	2,38,75,140	2,54,48,620	3,63,15,400	3,53,30,910	2,79,89,770

Disclosure of tangible assets [Table] ..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Electric Installation	Electric Installation	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	63,93,680	89,14,620	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	63,93,680	89,14,620	
Tangible assets at end of period	1,78,49,460	1,14,55,770	25,41,150

Disclosure of additional information tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	NA	NA	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method
Useful lives or depreciation rates tangible assets	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	NA	NA	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013

Disclosure of additional information tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method
Useful lives or depreciation rates tangible assets	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013

Disclosure of additional information tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method	Depreciation on tangible assets is provided on Written Down Value Method
Useful lives or depreciation rates tangible assets	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013	over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013

[201100] Notes - Intangible assets

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

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]	
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.
Description of amortization method used	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.

Disclosure of intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in 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]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	68,600	2,24,49,200		68,600	2,24,49,200	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	68,600	2,24,49,200		68,600	2,24,49,200	
Amortization intangible assets	0	-1,09,37,330				
Impairment loss recognised in profit or loss intangible assets	-1,14,41,400	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-1,13,72,800	1,15,11,870		68,600	2,24,49,200	
Intangible assets at end of period	3,23,87,530	4,37,60,330	3,22,48,460	6,14,09,960	6,13,41,360	3,88,92,160

Disclosure of intangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in 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]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				68,600	2,24,49,200	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				68,600	2,24,49,200	
Amortization intangible assets	0	1,09,37,330		0	-1,09,37,330	
Impairment loss recognised in profit or loss intangible assets	1,14,41,400	0		-1,14,41,400	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	1,14,41,400	1,09,37,330		-1,13,72,800	1,15,11,870	
Intangible assets at end of period	2,90,22,430	1,75,81,030	66,43,700	3,23,87,530	4,37,60,330	3,22,48,460

Disclosure of intangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	68,600	2,24,49,200				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	68,600	2,24,49,200				
Amortization intangible assets				0	1,09,37,330	
Impairment loss recognised in profit or loss intangible assets				1,14,41,400	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	68,600	2,24,49,200		1,14,41,400	1,09,37,330	
Intangible assets at end of period	6,14,09,960	6,13,41,360	3,88,92,160	2,90,22,430	1,75,81,030	66,43,700

Disclosure of intangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	68,600	2,24,49,200		68,600	2,24,49,200	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	68,600	2,24,49,200		68,600	2,24,49,200	
Amortization intangible assets	0	-1,09,37,330				
Impairment loss recognised in profit or loss intangible assets	-1,14,41,400	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-1,13,72,800	1,15,11,870		68,600	2,24,49,200	
Intangible assets at end of period	3,23,87,530	4,37,60,330	3,22,48,460	6,14,09,960	6,13,41,360	3,88,92,160

Disclosure of intangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]		
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	0	1,09,37,330	
Impairment loss recognised in profit or loss intangible assets	1,14,41,400	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0	
Disposals intangible assets [Abstract]			
Disposals intangible assets through demergers	0	0	
Disposals intangible assets, others	0	0	
Total disposals intangible assets	0	0	
Retirements of intangible assets	0	0	
Other adjustments intangible assets [Abstract]			
Other adjustments intangible assets, others	0	0	
Total other adjustments intangible assets	0	0	
Total changes in intangible assets	1,14,41,400	1,09,37,330	
Intangible assets at end of period	2,90,22,430	1,75,81,030	66,43,700

[200600] Notes - Subclassification and notes on liabilities and assets

Loans and advances [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	8,23,03,060	7,72,14,860	8,23,03,060	7,72,14,860
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	8,23,03,060	7,72,14,860	8,23,03,060	7,72,14,860
Details of loans and advances to related parties			0	0
Nature of other loans and advances			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 INR

Classification based on time period [Axis]	Short-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]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	20,05,23,500	17,97,00,230	24,07,590	23,32,120
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	20,05,23,500	17,97,00,230	24,07,590	23,32,120
Details of loans and advances to related parties			0	0
Nature of other loans and advances			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] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Interest income accrued but not due [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	19,81,15,910	17,73,68,110	26,77,210	23,97,720
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	19,81,15,910	17,73,68,110	26,77,210	23,97,720
Details of loans and advances to related parties			0	0
Nature of other loans and advances			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] ..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	19,54,38,700	17,49,70,390
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	19,54,38,700	17,49,70,390
Details of loans and advances to related parties	0	0
Nature of other loans and advances	0	0
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	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
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

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

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Total trade receivables	0	0

Classification of inventories [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	104,27,31,790	73,57,28,190	43,66,51,500	43,93,26,880
Mode of valuation	Items of inventory are valued as cost or net realizable value whichever is lower	Items of inventory are valued as cost or net realizable value whichever is lower	Items of inventory are valued as cost or net realizable value whichever is lower	Items of inventory are valued as cost or net realizable value whichever is lower

Classification of inventories [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	60,60,80,290	29,64,01,310
Mode of valuation	Items of inventory are valued as cost or net realizable value whichever is lower	Items of inventory are valued as cost or net realizable value whichever is lower

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
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
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	72,07,87,860	59,99,99,980
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	84,48,040	62,44,810
Total other current liabilities	72,92,35,900	60,62,44,790
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	9,00,00,000	9,00,00,000
Other balances with banks	5,75,520	1,62,49,960
Total balance with banks	9,05,75,520	10,62,49,960
Cash on hand	4,79,300	11,780
Total cash and cash equivalents	9,10,54,820	10,62,61,740
Total cash and bank balances	9,10,54,820	10,62,61,740
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
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
Other current assets, others	24,84,220	22,57,640
Total other current assets	24,84,220	22,57,640

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	0	0
Guarantees	0	0
Other money for which company is contingently liable	0	0
Total contingent liabilities	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
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (40) [See below]

Textual information (40)

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

JSR DYNAMICS PRIVATE LIMITED

Notes forming a part of Financial Statements

N ote 1: Significant Accounting Policies

I. BUSINESS OVERVIEW:

The company isengaged in the business of manufacturing, dealing, developing, promoting, selling, reselling, marketing, and maintaining the hardware and software, unmanned vehicles, unmanned aerial vehicles, unmanned combat vehicles, missiles, glide bombs, gliders, micro lights, land, sea vehicles and airplanes, aerospace software and electronics, control systems, civil and military aerospace activity and civil and military aerospace, artificial intelligence related products and robotics, providing training and training equipment.Developing and selling hardware and software, developing & selling glide vehicles and related products, gliders, micro lights, land and sea vehicles and airplanes. Developing and providing aerospace software & electronics, control systems, Reselling & marketing of third-party solutions in all of the above areas, Developing and promoting artificial intelligence related products and robotics

II. SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 133 read with Rule 7 to Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013.

All assets and liabilities has been classified as current or non-current as per company’s normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for procession and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

B. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognized in the period in which the results are known/materialized.

C. FIXED ASSETS – TANGIBLE

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including Freight, Duties, Taxes and other incidental expenses related to acquisition and installation.

D. FIXED ASSETS – INTANGIBLE

Assets identified as Intangible assets are stated at cost including incidental expenses thereto, and are amortized over a predetermined period.

E. INVENTORY:

Items of inventory are valued as cost or net realizable value whichever is lower

F. DEPRECIATION:

Depreciation on tangible assets is provided on Written Down Value Method over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013. Depreciation and amortization methods, useful lives and residual values are reviewed periodically, at each financial year end. Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.

G. REVENUE RECOGNITION

The company has not yet commenced sales; hence, no revenue has been recognized. Revenue will be recognized at the point of sale, which occurs when goods are shipped or services are provided to customers. The company will disclose the date of commencement of sales and any material changes to this revenue recognition policy.

H. EMPLOYEE BENEFITS / RETIREMENT BENEFITS:

Retirement benefits like gratuity, leave encashment etc. are not provided by the management as it is under no obligation to do so.

I. TAXATION:

Provision for Current Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred tax resulting from the “timing difference” between book and taxable profits is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in the future.

J. PROVISIONS AND CONTINGENCIES:

The company creates a provision when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made, where there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

JSR DYNAMICS PRIVATE LIMITED

Notes forming a part of Financial Statements

Note 23 – Contingent Liability :

Guarantee given by Bank & outstanding as on 31.03.2024on behalf of the Company is Rs 6,00,000.00/- (Rs in ‘000)

Note 24 - Payable for Capital Goods are subject to confirmations, reconciliation and adjustments as the project is yet to complete as on Balance sheet date.

Note 25- Information on Related Parties as required by Accounting Standard AS-18 “Related Party Disclosure” as under:-

a. Name of the Related Parties and Relationships :-

i. Air Marshal Shirish Baban Deo (Retd.) –Chairman and Managing Director

ii. Mrs.Anjna Deo – Director

iii. Mr. Gautam Satish Kale – Director

iv. Mr. Kartik Prafulla Kale – Relative of the Director

v. Mr. Prafulla Kashinath Kale – Director

vi. Mr. Rohit Satish Kale –Relative of the Director

vii. Mr. Mahesh Panwar – Director

viii. Mr. Dhananjay Chandrakant Vartak -Director

ix. Mrs. Usha Kale – Relative of the Director

x. Mrs. Deepali Kale- Relative of the Director

xi. Mr.Chandraprakash Panwar – Relative of the Director

xii. Mr. Narayan Singh Panwar – Relative of the Director

xiii. Mr. Shailesh Joglekar - Director

b. Transaction during the year with Related Parties :- (` in ‘000)

Note 26 – No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”) with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).
The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note 27 - The previous year’s figures has been regrouped to conform to current year’s classification. Further, in view of the amalgamation, the figures for the current year are not comparable with those of previous year.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (41) [See below]

Textual information (41)

Disclosure of employee benefits explanatory [Text Block]

A. EMPLOYEE BENEFITS / RETIREMENT BENEFITS:

Retirement benefits like gratuity, leave encashment etc. are not provided by the management as it is under no obligation to do so.

[201600] Notes - Related party

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

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Column 1		Column 2	Column 3
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	JAIKA AUTOMOBILES AND FINANCE PVT LTD	JAIKA AUTOMOBILES AND FINANCE PVT LTD	SHAKTI MECHTECH PRIVATE LIMITED	JAIKA MOTORS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACJ3178K	AAACJ3178K		AAACJ4700D
CIN of related party	U50100MH1981PTC025788	U50100MH1981PTC025788	U36100RJ2020PTC070711	U50300MH1992PTC065232
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Capital Advances	Capital Advances	Loans	Loans (Loan transferred from SIPL pursuant to amalgamation)
Related party transactions [Abstract]				
Advances given during year related party transactions	36,13,820	36,13,820		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			5,05,52,880	23,76,260
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	NA	NA	NA	NA

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

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Column 3	Column 4	Column 5	Column 6
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	JAIKA MOTORS PRIVATE LIMITED	SHIRISH BABAN DEO	ANJNA DEO	GAUTAM SATISH KALE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACJ4700D	ACEPD8848D	AIXPD4734F	AMHPK7173M
CIN of related party	U50300MH1992PTC065232			
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Loans (Loan transferred from SIPL pursuant to amalgamation)	NA	NA	NA
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel		43,20,000	21,60,000	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	23,76,260			
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	NA	Unsecured Borrowing taken during the year Rs.18,62,980/- and Borrowing repaid during the year Rs.10,82,710/- And Remuneartion paid during the year Rs.43,20,000/-	Unsecured Borrowing taken during the year Rs.8,84,110/- and Borrowing repaid during the year Rs.6,42,860/- And Remuneartion paid during the year Rs.21,60,000/-	Issue of Preference Shares Rs.1,17,00,000/- and loans transferred due to merger of Rs. 2,35,30,730/-

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

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Column 7	Column 8	Column 9	Column 10
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	KARTIK PRAFULLA KALE	PRAFULLA KASHINATH KALE	ROHIT SATISH KALE	USHA KALE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANYPK7694M	ACKPK1687K	ACQPK5764K	ADOPK0161B
Description of nature of related party relationship	Relatives of Key management personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	NA	NA	NA	NA
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel		0		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	Issue of Preference Shares Rs.35,00,000/- and loans transferred due to merger of Rs. 2,22,81,730/-	Issue of Preference Shares Rs.1,28,00,000/- and loans transferred due to merger of Rs. 2,63,99,980/-	Issue of Preference Shares Rs.1,20,00,000/- and loans transferred due to merger of Rs. 2,34,45,080/-	loans transferred due to merger of Rs. 21,50,880/-

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

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Column 11	Column 12	Column 13	Column 14
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	DEEPALI KALE	MAHESH PANWAR	CHANDRAPRAKASH PANWAR	NARAYAN SINGH PANWAR
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACUPK9159J	AFVPP0336C	AGOPP7137M	AFQPP4821B
Description of nature of related party relationship	Relatives of Key management personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	NA	NA	NA	NA
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel		0		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	loans transferred due to merger of Rs. 22,58,240/-	Unsecured Borrowing taken during the year Rs.38,85,710/-	Unsecured Borrowing taken during the year Rs.12,58,740/-	Unsecured Borrowing taken during the year Rs.10,94,890/-

Unless otherwise specified, all monetary values are in INR

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

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	6,39,530	68,24,150
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	6,39,530	68,24,150

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

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

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Total cash and cash equivalents	9,10,54,820	10,62,61,740

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Total revenue from operations	0	0
Other income	1,07,98,370	98,04,870
Total revenue	1,07,98,370	98,04,870
Expenses [Abstract]		
Cost of materials consumed	14,14,39,790	11,56,62,760
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-30,96,78,980	-25,96,12,940
Employee benefit expense	3,95,55,230	3,94,02,950
Finance costs	4,74,70,410	2,93,78,050
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	4,94,28,590	5,67,25,730
Total depreciation, depletion and amortisation expense	4,94,28,590	5,67,25,730
CSR expenditure	0	0
Other expenses	4,17,63,340	2,77,23,570
Total expenses	99,78,380	92,80,120
Total profit before prior period items, exceptional items, extraordinary items and tax	8,19,990	5,24,750
Total profit before extraordinary items and tax	8,19,990	5,24,750
Total profit before tax	8,19,990	5,24,750
Tax expense [Abstract]		
Deferred tax	1,80,460	-62,99,400
Total tax expense	1,80,460	-62,99,400
Total profit (loss) for period from continuing operations	6,39,530	68,24,150
Total profit (loss) for period before minority interest	6,39,530	68,24,150
Total profit (loss) for period	6,39,530	68,24,150
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.11	[INR/shares] 3.41
Diluted earnings per equity share	[INR/shares] 0.11	[INR/shares] 3.41

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	61,48,360	40,39,680
Total interest income on long-term investments	61,48,360	40,39,680
Total interest income	61,48,360	40,39,680
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	1,30,170	29,21,230
Miscellaneous other non-operating income	45,19,840	28,43,960
Total other non-operating income	46,50,010	57,65,190
Total other income	1,07,98,370	98,04,870
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	4,74,70,410	2,93,78,050
Total interest expense	4,74,70,410	2,93,78,050
Total finance costs	4,74,70,410	2,93,78,050
Employee benefit expense [Abstract]		
Salaries and wages	3,82,94,970	3,83,40,920
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	10,52,030	8,76,430
Total contribution to provident and other funds	10,52,030	8,76,430
Staff welfare expense	1,85,040	1,59,580
Other employee related expenses	23,190	26,020
Total employee benefit expense	3,95,55,230	3,94,02,950
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	77,50,130	69,03,280
Rent	0	2,79,000
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	31,24,810	15,94,500
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	25,270	20,080
Printing stationery	1,78,340	97,200
Travelling conveyance	48,02,020	39,81,040
Legal professional charges	1,31,85,100	27,33,130
Training recruitment expenses	0	1,25,000
Directors sitting fees	0	0
Donations subscriptions	1,98,490	9,60,000
Bank charges	13,82,760	3,12,770
Advertising promotional expenses	14,45,270	21,25,160
Cost transportation [Abstract]		
Cost other transporting	1,45,260	1,05,560
Total cost transportation	1,45,260	1,05,560
Cost water charges	1,56,600	1,59,920

Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	1,00,000	1,00,000
Total payments to auditor	1,00,000	1,00,000
Miscellaneous expenses	92,69,290	82,26,930
Total other expenses	4,17,63,340	2,77,23,570

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of work-in-progress	-30,96,78,980	-25,96,12,940
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-30,96,78,980	-25,96,12,940
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (42) [See below]

Textual information (42)

Disclosure of revenue explanatory [Text Block]

The company has not yet commenced sales; hence, no revenue has been recognized. Revenue will be recognized at the point of sale, which occurs when goods are shipped or services are provided to customers. The company will disclose the date of commencement of sales and any material changes to this revenue recognition policy.

[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 INR

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SHIRISH BABAN DEO	ANJNA DEO	PRAFULLA KASHINATH KALE	GAUTAM SATISH KALE
Director identification number of key managerial personnel or director	08315155	08315154	00073775	00073979
Permanent account number of key managerial personnel or director	ACEPD8848D	AIXPD4734F	ACKPK1687K	AMHPK7173M
Date of birth of key managerial personnel or director	24/09/1958	26/03/1961	07/01/1953	03/10/1980
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	M. Sc	B.SC	B. Com, Diploma in Business Management	B.com, Diploma in Financial Management, PG Programme inFamily Managed Business
Shares held by key managerial personnel or director	[shares] 11,36,826	[shares] 5,174	[shares] 14,42,080	[shares] 13,32,060
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	43,20,000	21,60,000	0	0
Gross salary to key managerial personnel or director	43,20,000	21,60,000	0	0
Total key managerial personnel or director remuneration	43,20,000	21,60,000	0	0

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Column 5	Column 6	Column 7
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	DHANANJAY CHANDRAKANT VARTAK	MAHESH PANWAR	SHAILESH JOGLEKAR
Director identification number of key managerial personnel or director	08257631	06702073	00078953
Permanent account number of key managerial personnel or director	AABPV3640A	AFVPP0336C	ALJPJ1503F
Date of birth of key managerial personnel or director	12/07/1958	03/08/1972	30/05/1966
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	B.com. Post-Graduation Diploma in Marketing	B. Sc. and CA intermediate	B.Com
Shares held by key managerial personnel or director	[shares] 0	[shares] 2,00,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

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