

**PIONEER WINCON ENERGY SYSTEMS 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 Lakhs of INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Name of company	PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED	
Corporate identity number	U29190TN2018PTC124786	
Permanent account number of entity	AAKCP0797N	
Address of registered office of company	No.17-A, Boopathy Buildings, Virudhunagar Road, Virudhunagar, SIVAKASI, Tamil Nadu, India, 626123	
Type of industry	Commercial and Industrial	
Registration date	29/09/2018	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		[pure] 0
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	19/09/2024	
Period covered by financial statements	12 months	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

**Disclosure of principal product or services [Table]**

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8502
Description of product or service category	Mfg/Sale of Wind, Operated Electricity, Generators, Components thereof
Turnover of product or service category	8,496.65
Highest turnover contributing product or service (ITC 8 digit) code	85021300
Description of product or service	Sales - WTGs Sales - Solar Sales - Power Evacuation Sales - Spares & Services
Turnover of highest contributing product or service	8,496.65

[400400] Disclosures - Directors report

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

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

Directors signing board report [Axis]	1	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	Sankaralingam	Maheswaran
Middle name of director	Maheswaran	Pradeep
Last name of director		Sankar
Designation of director	Director	Managing Director
Director identification number of director	00143046	00144074
Date of signing board report	19/09/2024	19/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
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	13. TRANSFER TO RESERVE: During the period under review. Company has Not transferred any amount to its reserves for the Period ended 31st March 2024.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: The company has not declared any dividend during the period under review
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	B.Foreign Exchange earnings & outgo Earnings NIL Outgo Rs 29,23,15,804.00
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	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	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	NA
Date of board of directors' meeting in which board's report referred to under section 134 was approved	19/09/2024
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]	Not Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (14) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (15) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (16) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (17) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (18) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (19) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (20) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (21) [See below]

Disclosure of appointment and remuneration of managerial personnels [TextBlock]	D u r i n g t h e p e r i o d u n d e r r e v i e w ,                    t h e r e w a s n o h a n g e i n t h e c o m p o s i t i o n o f                    B o a r d o f D i r e c t o r s a n d K M P s .
Number of meetings of board	[pure] 4

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Boards’ Report

To,

The Members

Pioneer Wincon Energy Systems Private Limited

No.17-A, Boopathy Buildings, Virudhunagar Road,

Sivakasi, Virudhunagar -626 123

The Board of Directors take the pleasure in presenting the 6th Board’s Report together with the Audited Financial Statements for the period under review 2023-24.

PREAMBLE:

Pioneer Wincon Energy Systems Private Limited was incorporated on 21st September 2018 as a Private Limited Company under Section 2(68) of the Companies Act 2013. As per the Articles of Association, the Company was incorporated with three directors as the first directors of the Company, the following directors are:

S.No.	Name of the First Directors of the Company	Director Identification Number (DIN)
1.	Sankaralingam Maheswaran	00143046
2.	Sankaralingam Annamalai	00001381
3.	Aruna Ashok	00143714

• FINANCIAL SUMMARY:

The Financial performance of the Company during the year ended 31st March 2024 has been summarized as below:

Particulars	FY 2023-24 (Audited) ? in lakhs	FY 2022-23 (Audited) ? in lakhs
Revenue from Operations	11,123.99	12,638.60
Other Income	28.57	49.85
Total Revenue	11,152.56	12,688.45
Expenses		

Purchase and direct expense	10,189.81	10,477.09
Change of Inventories	-1229.61	-341.13
Employee Benefit	1502.45	1280.78
Finance Cost	725.37	765.39
Depreciation and amortisation	112.74	98.45
Other Expenses	509.31	380.48
Total Expenses	11,810.07	12,661.05
Profit/ (loss) before extraordinary items and Tax	-657.51	27.40
extraordinary items		-
Profit/(loss) before tax	-657.51	27.40
Less: Current Tax	-	4.27
Deferred Tax Liability	5.42	10.67
Profit (loss) after Tax	-662.94	12.46

The Company has made a Loss of (₹662.94) in Lakhs during the current financial as against the Profit of ₹12.46 in Lakhs during last financial year. The company had faced deficit for the FY 2023-24.

• ANNUAL RETURN:

As per the provisions of the Companies (Amendment) Act, 2017 notified by the Ministry of Corporate Affairs on 31st July 2018 read with notification dated 28th August 2020 amending the provisions of section 134(3)(a) and section 92(3) of the Companies Act, 2013 respectively, further read with the Companies (Management and Administration)

Amendment Rules, 2021 substituting the Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the requirement for preparing an extract of annual return to be made part of Board's Report has been omitted. Accordingly, the extract of the annual return in form MGT-9 is not required to be annexed to the Board's Report.

• NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the Period, the Company held 4 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

S.No.	Date of Board Meetings held during FY 2023 -24	No of Directors Present at the Meeting
1	22-06-2023	3
2	21-09-2023	3

3	11-12-2023	3
4	05-03-2024	3

• NUMBER OF MEETINGS ATTENDED BY THE DIRECTORS OF THE COMPANY:

S.No.	Name of Directors	DIN	Number of Board Meetings attended
1	Mr. Pramod Sankar	00142564	4
2	Mr. Sankaralingam Maheswaran	00143046	4
3	Mr. Maheswaran Pradeep Sankar	00144074	4

None of the directors of the Board was disqualified under the provisions of the Companies Act, 2013 or any applicable law for the time being in force.

• DIRECTORS' RESPONSIBILITY STATEMENT:

The Board of Directors would like to inform the members that the audited accounts for the period ended 31st March, 2024 are in full conformity with the Section 134(5) of the Companies Act, 2013. The financial accounts were audited by the Statutory Auditor M/s. P. T. Ponnaiah & Co.,

(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 period and of the profit of the company for that period;

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

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being unlisted sub clause (e) of section 134(5) is not applicable.

(f) 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.

• DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OF THE COMPANIES ACT, 2013 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There are -no such instances of fraud reported by the Statutory Auditors of the Company in the audit report during the period under review.

• STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB SECTION (6) OF SECTION 149 OF THE COMPANIES ACT, 2013:

The company does not require to appoint Independent Directors; hence the same clause is not applicable.

• EXPLANATIONS OR COMMENTS BY THE BOARD OF DIRECTORS ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARKS OR DISCLAIMER MADE BY THE AUDITOR IN HIS REPORT:

The observation of the Statutory Auditor, when read together with relevant notes to the accounts and accounting policies are self-explanatory. Therefore, there is no comment on qualification, reservation and adverse remarks made by the Statutory Auditor in their report

- **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT UNDER SECTION 186:**

During the period under review, the Company provided loans to Body Corporate and the details of such loans as required by the provisions of Section 186 of the Companies Act, 2013 and the rules made thereunder are set out in the Note no: 13 to the Standalone Financial Statements of the company.

However, the Company does not provide any guarantees and Securities or made any investment under Section 186 of Companies Act 2013.

- **PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH THE RELATED PARTIES:**

During the period under review, the Company has entered contracts or arrangements with related parties as referred under the provisions of Section 188 of the Companies Act, 2013 read with the rules made thereunder. The details of such contracts or arrangements made with related parties are furnished in Form AOC -2 enclosed as Annexure I to this report.

The disclosure of transactions with related parties for the period, as per Accounting Standard -18 (Related Party Disclosures) is given in Note No. 13 to the Balance Sheet as on March 31, 2024.

- **STATE OF COMPANY AFFAIRS:**

The company is engaged in the business of manufacture and trading in wind turbine generators, solar power generators, service of wind turbine generator, solar power generators and allied products.

- **SHARE CAPITAL:**

During the period under review, the Company has not made any changes in the share capital of the Company. therefore, this clause is not applicable.

- **CHANGES IN THE NATURE OF THE BUSINESS:**

During the period under review, there is no change in the nature of the business of the company. Therefore, this clause is not applicable.

- **TRANSFER TO RESERVE:**

During the period under review. Company has Not transferred any amount to its reserves for the Period ended 31st March 2024.

- **DIVIDEND:**

The company has not declared any dividend during the period under review.

- **MATERIAL CHANGES FROM THE DATE OF CLOSURE OF THE PERIOD IN THE NATURE OF BUSINESS AND THEIR EFFECT ON THE FINANCIAL POSITION OF THE COMPANY:**

No material changes and commitments affecting the financial position of the Company occurred between the end of the period to which this financial statement relates on the date of this report.

- **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**

- **Conservation of Energy, Technology Absorption**

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, Compact fluorescent lamps and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

•Steps taken by company for utilizing alternate sources of energy: NIL

•Capital investment on energy conservation equipment's: NIL

- **Foreign Exchange earnings & outgo**



Earnings	NIL
Outgo	Rs 29,23,15,804.00

• **RISK MANAGEMENT POLICY:**

Pursuant to provision of Section 134(3)(n) of the Companies Act, 2013, the Company has laid down a comprehensive Risk Assessment and Mitigation Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

• **AUDIT COMMITTEE AND NOMINATION AND REMUERATION COMMITTEE:**

During the period under review, the Company being a Private Company, the requirement for forming Audit Committee and Nomination and Remuneration Committee under Section 177 and 178 of Companies Act does not apply.

• **THE DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR:**

The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company during the Period 2023-24, the Company would perform welfare activities considering the need of the hour.

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

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in the future during the reporting period.

• **THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENT**

The Board strives to ensure that the Internal financial controls with reference to the financial statement are adequate considering the size of the Company, the nature of its Business and the level of its operations. During the period under review, such controls were tested and no reportable material weakness in the design or operation was observed.

• **DETAILS OF DIRECTORS OF KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:**

There has been no change in the constitution of the Board of Directors have been made during the period under review. Therefore, the structure of the Board of Directors remains the same.

• **THE NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURE OR ASSOCIATE COMPANIES DURING THE YEAR:**

During the period under review, the Company does not have any Subsidiaries, Joint Venture or Associate Companies. Therefore, the requirements of disclosure in Form AOC -1 as per Section 129 of the Companies Act 2013 does not arise.

• **THE DETAILS REGARDING DEPOSITS, COVERED UNDER CHAPTER V OF THIS ACT:**

During the period under review. the Company has not accepted any deposits falling within the purview of Section 73 of Companies Act 2013 read with Rules made there under

However, as per Rule 2(c) (viii) of the Companies (Acceptance of Deposits) Rules, 2014 disclosure of loan from directors/ relative of directors taken during the year are as follows:

Name of Directors	Loan taken during the year	Loan remaining at the end of the year
Mr. Sankaralingam Maheswaran	Rs 24,00,000.00	Rs 4,84,90,000.00
Mr. Maheswaran Pradeep Sankar	Nil	Rs 5,23,70,255.00

- **CONSOLIDATED FINANCIAL STATEMENT:**

During the period under review, the company doesn't have any subsidiaries and associate company to prepare the consolidated financial statements under section 129(3) of the Companies Act 2013. Hence, this clause is not applicable.

- **COST RECORD:**

The requirement of maintenance of cost records specified by the Central Government under Section 148 (1) of the Companies Act is applicable to the Company and accordingly such accounts and records are made and maintained.

- **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The policy on prevention of sexual harassment at workplace aims at prevention of harassment of employees (whether permanent, temporary, ad-hoc, consultants, interns or contract workers irrespective of gender) and lays down the guidelines for identification, reporting and prevention of undesired behaviour. The Company has duly constituted internal complaints committee as per the said Act.

During the period ended March 31, 2024, there were nil complaints recorded pertaining to sexual harassment.

- **SECRETARIAL STANDARDS:**

The Company has complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under Section 118(10) of the Companies Act, 2013.

- **THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE 2016:**

During the period under review, they are no applications made or any proceedings pending against Company under the Insolvency and Bankruptcy Code, 2016. Hence this clause is not applicable.

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

During the period under review, the Company has never made any one-time settlement against the loans obtained from banks and financial institution. Hence this clause is not applicable.

- **AUDITOR:**

- **Statutory Auditor:**

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its 1st Annual General Meeting ('AGM') held on 20th September 2019 (1st Annual General Meeting) approved the appointment of M/s. P.T. Ponnaiah & Co (FRN No: 019873-S) as Statutory Auditors for a period of 5 years commencing from the conclusion of (1st Annual general Meeting) till the conclusion of the (6th Annual general Meeting) to be held in the year.

- **Cost Auditor:**

The Board of Directors has approved the appointment of M/s GSVK & Co, Cost Accountants (FRN: 002371) Cost Accountants, as Cost Auditors for the period ending March 31, 2024, at the 2nd Board Meeting for the period 2023 -24 held on 21st September 2023.

In accordance with the provisions of Section 148 of the Act read with Companies (Audit & Auditors) Rules, 2014, Further, since the remuneration payable to the Cost Auditors is required to be ratified by the shareholders.

- **ACKNOWLEDGEMENTS AND APPRECIATION:**

Your directors place on the record their appreciation of the contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The Board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, shareholders and stakeholders.

Place: Chennai

Date: 19th September 2024

## Textual information (2)

### Description of state of companies affair

STATE OF COMPANY AFFAIRS: The company is engaged in the business of manufacture and trading in wind turbine generators, solar power generators, service of wind turbine generator, solar power generators and allied products.

## Textual information (3)

### Details regarding energy conservation

16. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, Compact fluorescent lamps and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

## Textual information (4)

### Details regarding technology absorption

A. Conservation of Energy, Technology Absorption Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, Compact fluorescent lamps and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy. The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities. •Steps taken by company for utilizing alternate sources of energy: NIL •Capital investment on energy conservation equipment's: NIL

## Textual information (5)

### Disclosures in director's responsibility statement

4. DIRECTORS' RESPONSIBILITY STATEMENT: The Board of Directors would like to inform the members that the audited accounts for the period ended 31st March, 2024 are in full conformity with the Section 134(5) of the Companies Act, 2013. The financial accounts were audited by the Statutory Auditor M/s. P. T. Ponnaiah & Co., (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 period and of the profit of the company for that period; (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The directors had prepared the annual accounts on a going concern basis; and (e) Company being unlisted sub clause (e) of section 134(5) is not applicable. (f) 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 (6)

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

15. MATERIAL CHANGES FROM THE DATE OF CLOSURE OF THE PERIOD IN THE NATURE OF BUSINESS AND THEIR EFFECT ON THE FINANCIAL POSITION OF THE COMPANY: No material changes and commitments affecting the financial position of the Company occurred between the end of the period to which this financial statement relates on the date of this report.

## Textual information (7)

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

- PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT UNDER SECTION 186:

During the period under review, the Company provided loans to Body Corporate and the details of such loans as required by the provisions of Section 186 of the Companies Act, 2013 and the rules made thereunder are set out in the Note no: 13 to the Standalone Financial Statements of the company.

However, the Company does not provide any guarantees and Securities or made any investment under Section 186 of Companies Act 2013.

## Textual information (8)

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

- PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH THE RELATED PARTIES:

During the period under review, the Company has entered contracts or arrangements with related parties as referred under the provisions of Section 188 of the Companies Act, 2013 read with the rules made thereunder. The details of such contracts or arrangements made with related parties are furnished in Form AOC -2 enclosed as Annexure I to this report.

The disclosure of transactions with related parties for the period, as per Accounting Standard -18 (Related Party Disclosures) is given in Note No. 13 to the Balance Sheet as on March 31, 2024.

## Textual information (9)

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

#### 1. ANNUAL RETURN:

As per the provisions of the Companies (Amendment) Act, 2017 notified by the Ministry of Corporate Affairs on 31st July 2018 read with notification dated 28th August 2020 amending the provisions of section 134(3)(a) and section 92(3) of the Companies Act, 2013 respectively, further read with the Companies (Management and Administration)

Amendment Rules, 2021 substituting the Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the requirement for preparing an extract of annual return to be made part of Board's Report has been omitted. Accordingly, the extract of the annual return in form MGT-9 is not required to be annexed to the Board's Report

## Textual information (10)

### Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

- DETAILS OF DIRECTORS OF KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

There has been no change in the constitution of the Board of Directors have been made during the period under review. Therefore, the structure of the Board of Directors remains the same.

## Textual information (11)

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

- RISK MANAGEMENT POLICY:

Pursuant to provision of Section 134(3)(n) of the Companies Act, 2013, the Company has laid down a comprehensive Risk Assessment and Mitigation Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

## Textual information (12)

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

- THE DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR:

The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company during the Period 2023-24, the Company would perform welfare activities considering the need of the hour.

## Textual information (13)

**Disclosure of financial summary or highlights [Text Block]**

## • FINANCIAL SUMMARY:

The Financial performance of the Company during the year ended 31st March 2024 has been summarized as below:

Particulars	FY 2023-24 (Audited) ₹ in lakhs	FY 2022-23 (Audited) ₹ in lakhs
Revenue from Operations	11,123.99	12,638.60
Other Income	28.57	49.85
Total Revenue	11,152.56	12,688.45
Expenses		
Purchase and direct expense	10,189.81	10,477.09
Change of Inventories	-1229.61	-341.13
Employee Benefit	1502.45	1280.78
Finance Cost	725.37	765.39
Depreciation and amortisation	112.74	98.45
Other Expenses	509.31	380.48
Total Expenses	11,810.07	12,661.05
Profit/ (loss) before extraordinary items and Tax	-657.51	27.40
extraordinary items		-
Profit/(loss) before tax	-657.51	27.40
Less: Current Tax	-	4.27
Deferred Tax Liability	5.42	10.67
Profit (loss) after Tax	-662.94	12.46

The Company has made a Loss of (?662.94) in Lakhs during the current financial as against the Profit of ?12.46 in Lakhs during last financial year. The company had faced deficit for the FY 2023-24.

## Textual information (14)

### Disclosure of change in nature of business [Text Block]

- CHANGES IN THE NATURE OF THE BUSINESS:

During the period under review, there is no change in the nature of the business of the company. Therefore, this clause is not applicable.

## Textual information (15)

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

- DETAILS OF DIRECTORS OF KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

There has been no change in the constitution of the Board of Directors have been made during the period under review. Therefore, the structure of the Board of Directors remains the same.

## Textual information (16)

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

- THE NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURE OR ASSOCIATE COMPANIES DURING THE YEAR:

During the period under review, the Company does not have any Subsidiaries, Joint Venture or Associate Companies. Therefore, the requirements of disclosure in Form AOC -1 as per Section 129 of the Companies Act 2013 does not arise.

## Textual information (17)

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

- THE DETAILS REGARDING DEPOSITS, COVERED UNDER CHAPTER V OF THIS ACT:

During the period under review. the Company has not accepted any deposits falling within the purview of Section 73 of Companies Act 2013 read with Rules made there under

However, as per Rule 2(c) (viii) of the Companies (Acceptance of Deposits) Rules, 2014 disclosure of loan from directors/ relative of directors taken during the year are as follows:

Name of Directors	Loan taken during the year	Loan remaining at the end of the year
Mr. Sankaralingam Maheswaran	Rs 24,00,000.00	Rs 4,84,90,000.00
Mr. Maheswaran Pradeep Sankar	Nil	Rs 5,23,70,255.00

## Textual information (18)

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

However, as per Rule 2(c) (viii) of the Companies (Acceptance of Deposits) Rules, 2014 disclosure of loan from directors/ relative of directors taken during the year are as follows:

Name of Directors	Loan taken during the year	Loan remaining at the end of the year
Mr. Sankaralingam Maheswaran	Rs 24,00,000.00	Rs 4,84,90,000.00
Mr. Maheswaran Pradeep Sankar	Nil	Rs 5,23,70,255.

## Textual information (19)

### 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]

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

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in the future during the reporting period.

## Textual information (20)

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

- THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENT

The Board strives to ensure that the Internal financial controls with reference to the financial statement are adequate considering the size of the Company, the nature of its Business and the level of its operations. During the period under review, such controls were tested and no reportable material weakness in the design or operation was observed.

## Textual information (21)

### Disclosure of contents of corporate social responsibility policy [Text Block]

- THE DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR:

The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company during the Period 2023-24, the Company would perform welfare activities considering the need of the hour.



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

..(1)

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

Auditors [Axis]	1
	<b>01/04/2023 to 31/03/2024</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P.T. PONNAIAH & CO
Name of auditor signing report	PONNAIAH THALAMALAI PONNAIAH
Firms registration number of audit firm	002669S
Membership number of auditor	019873
Address of auditors	Old No.72B, New No.36, I Floor, L Block 21st Street, Anna Nagar East, Chennai -600 102
Permanent account number of auditor or auditor's firm	AAAFP7158C
SRN of form ADT-1	R01153295
Date of signing audit report by auditors	19/09/2024
Date of signing of balance sheet by auditors	19/09/2024

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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 (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 in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (25) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (26) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (27) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (29) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Not Applicable	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (30) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (31) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Not Applicable	
Disclosure in auditors report relating to managerial remuneration	Not Applicable	
Disclosure in auditors report relating to Nidhi Company		Textual information (32) [See below]
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	Textual information (35) [See below]	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Not Applicable	

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

	<b>01/04/2023 to 31/03/2024</b>
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 (22)****Disclosure in auditors report relating to fixed assets**

Disclosure relating to quantitative details of fixed assets a) In our opinion and according to the information and explanations given to us, the Company is maintaining proper records showing full particulars, including quantitative details and situation of Property Plant & Equipment and Intangible Assets under development.

## Textual information (23)

### Disclosure in auditors report relating to inventories

Disclosure in auditors report relating to inventories b) The Company has been sanctioned with working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

## Textual information (24)

### Disclosure in auditors report relating to loans

Disclosure in auditors report relating to loans a) In our opinion and according to information and explanation given to us, the Company has granted Loans to Related Parties amounting to Rs.300.47 Lakhs. Moreover, the Company has accepted Unsecured Loans (Net) from Related Parties and Group Companies totaling to Rs.2183.82 Lakhs as at the end of the year under report (Previous Year - Rs.1875.57 Lakhs).

## Textual information (25)

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

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause (iv) of paragraph 3 of the Order is not applicable to the company.

## Textual information (26)

### Disclosure in auditors report relating to deposits accepted

Disclosure in auditors report relating to deposits accepted The Company is a Private Limited Company and has accepted Unsecured Loans from the Directors, Relatives and concerns in which Directors are interested. Accordingly, the relevant provisions of the Act and Paragraph 3(v) of the Order are not applicable

## Textual information (27)

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

Disclosure in auditors report relating to maintenance of cost records The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3(vi) of the order is not applicable.

## Textual information (28)

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

Disclosure in auditors report relating to statutory dues  
In our opinion and according to the information and explanations given to us: a) Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities. b) No undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable. c) There are no statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute.

## Textual information (29)

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

Disclosure relating to regularity in payment of undisputed statutory dues  
a) Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities. b) No undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

## Textual information (30)

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

Disclosure in auditors report relating to default in repayment of financial dues a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

## Textual information (31)

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

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, paragraph 3 (xi) (a) of the Order is not applicable.b) Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year, paragraph 3 (xi) (b) of the Order is not applicable

## Textual information (32)

### **Disclosure in auditors report relating to Nidhi Company**

Disclosure in auditors report relating to Nidhi Company In our opinion and according to the information and explanations given to us, the Company is not a NIDHI Company and hence, the relevant provisions of paragraph 3 (xii) of the Order are not applicable.

## Textual information (33)

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

Disclosure in auditors report relating to transactions with related parties In our opinion and according to the information and explanations given to us, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

## Textual information (34)

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

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the Order is not applicable.

## Textual information (35)

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

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3 (xv) of the Order is not applicable

## Textual information (36)

### Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

### **PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED, SIVAKASI.**

#### **Opinion**

We have audited the accompanying standalone Financial Statements of PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED, Sivakasi which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as Standalone Financial Statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with prescribed under section 133 of the Companies Act, 2013 of the Act read with the Companies Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the Loss for the year and its cash flows for the year ended on that date.

#### Basis for Opinion

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters and we are of opinion that no such separate report is required.

#### Information Other than the Financial Statements and Auditor's Report thereon

The company's Board of Directors is responsible for the other information. The other information comprises the information included in the management discussion and analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's information, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is nothing to be reported in this regard.

#### Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Provisions of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exist, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall Presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in manner that achieves fair presentation.

Materiality is the magnitude of misstatements in standalone financial statements that, individually or in aggregate, make it Probable that economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were the most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on other Legal and Regulatory Requirements

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

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, there is remuneration paid by the Company to the Director and has complied with the said provisions.
- With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us, we report that :
  - There is no pending litigations against the Company and hence not disclosed in the Standalone financial statements.
  - The Company has not made any provision for material foreseeable losses, as there are no such long term contracts including derivative contracts or any other contracts requiring provision.
  - The Company does not have any amount required to be transferred to Investor Education and Protection Fund.
  - The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes 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 any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
  - Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.
- Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 and we report that the Company is using specialised Accounting Software designed for Companies and the software is embedded with the said features.

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

#### ANNEXURE-A TO THE INDEPENDENT AUDITORS’ REPORT

(Referred to in paragraph 2 under ‘Report on Other Legal & Regulatory Requirements’ section of our report to the members of PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED of even date):

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

- In respect of the Company’s Property Plant & Equipment:
  - a) In our opinion and according to the information and explanations given to us, the Company is maintaining proper records showing full particulars, including quantitative details and situation of Property Plant & Equipment and Intangible Assets under development.
  - b) The Company has a program of verification to cover all the items of Property Plant & Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property Plant & Equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
  - c) According to the information and explanations given to us and the records examined by us, there is no immovable property owned by the company and as the premises are held under lease, the relevant rental / lease agreements are in the name of the company.
  - d) The Company has not revalued its Property Plant & Equipment during the year. Accordingly, Clause (i)(d) of paragraph 3 of the Order is not applicable to the company.

e) In our opinion and according to the information and explanations given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, Clause (i)(e) of paragraph 3 of the Order is not applicable to the company.

- a) The inventories have been physically verified by the management during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies were noticed on such verification.

b) The Company has been sanctioned with working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

- a) In our opinion and according to information and explanation given to us, the Company has granted Loans to Related Parties amounting to Rs.627.34 Lakhs. Moreover, the Company has accepted Unsecured Loans (Net) from Related Parties and Group Companies totaling to Rs. 2328.80 Lakhs as at the end of the year under report (Previous Year - Rs.2272.85 Lakhs).

b) The Company does not have any subsidiaries, joint ventures and associates.

c) The aggregate amount during the year and balance outstanding at the balance sheet date with respect to loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates is NIL.

d) In our opinion and according to information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.

e) In our opinion and according to information and explanation given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular;

f) In our opinion and according to information and explanation given to us, there are no amounts overdue over and above the allowed time for more than ninety days.

g) In our opinion and according to information and explanation given to us, there are loans or advances in the nature of loans granted which has fallen due during the year and have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

4. The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause (iv) of paragraph 3 of the Order is not applicable to the company.

5. The Company is a Private Limited Company and has accepted Unsecured Loans from the Directors, Relatives and concerns in which Directors are interested. Accordingly, the relevant provisions of the Act and Paragraph 3(v) of the Order are not applicable.

6. The Company has conducted the Cost Audit during the year, as the turnover of the Company has exceeded the prescribed amount and has complied with the relevant provisions of section 148 of the Act and the procedures laid down by the Central Government of India. 7. In our opinion and according to the information and explanations given to us:

a) Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities.

b) There was order passed by the GST authorities for FY 2019-2020 by raising demand to the extent of Rs.1.24 crores and the company had already filed appeal against the order before the Commissioner – appeals and the matter is pending in appeal. There are no other undisputed amounts payable in respect of such statutory dues and were in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

c) There are no statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute.

8. In our opinion and according to the information and explanations given to us, there are no transactions not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, paragraph 3 (viii) of the Order is not applicable.



9. a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

b) In our opinion and according to the information and explanations given to us, the Company is not declared as a willful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to the information and explanations given to us, the term loans obtained during the year were applied for the purpose for which they were availed.

d) In our opinion and according to the information and explanations given to us, funds raised on short term basis have not been utilized for long term purposes.

e) The Company does not have any subsidiaries/ associates/ joint-ventures and accordingly, paragraphs 3 (ix) (e) and 3 (ix) (f) of the Order are not applicable.

f) Accordingly, the clause relating to rising of loan on the pledge of securities held in its subsidiaries, joint ventures or associate companies is not applicable. In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of the aforesaid loans raised.

10. a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x) (a) of the Order is not applicable.

b) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the Order is not applicable.

11. a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, paragraph 3 (xi) (a) of the Order is not applicable.

b) Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year, paragraph 3 (xi) (b) of the Order is not applicable.

c) To the best of our knowledge and according to the information and explanations given to us, no whistle-blower complaints, have been received by the Company during the year.

12. In our opinion and according to the information and explanations given to us, the Company is not a NIDHI Company and hence, the relevant provisions of paragraph 3 (xii) of the Order are not applicable.

13. In our opinion and according to the information and explanations given to us, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. a) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system, commensurate with the size and nature of its business.

b) Hence, We have not verified the reports of the internal auditors for the year under audit and the internal controls are found to be satisfactory.

15. In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3 (xv) of the Order is not applicable.

16. a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

b) In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3 (xvi) (c) of the Order is not applicable.

d) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) and it does not have any other companies in the Group. Accordingly, paragraph 3 (xvi) (d) of the Order is not applicable.

17. The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3 (xviii) of the Order is not applicable.

19. In our opinion and according to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is 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.

20. In our opinion and according to the information and explanations given to us, the Company is not liable under the provisions Section 135 of the Act, related to Corporate Social Responsibility. Accordingly, paragraph 3 (xx) of the Order is not applicable.

21. In our opinion and according to the information and explanations given to us, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.

## ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal & Regulatory Requirements' of our report to the members of PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED for the year ended March 31, 2024).

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

We have audited the internal financial controls over financial reporting of PIONEER WINCON ENERGY SYSTEMS PRIVATE LIMITED, Sivakasi as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Limitations of Internal Financial Controls over Financial Reporting

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

#### Opinion

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

### [400500] Disclosures - Secretarial audit report

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

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

**[100100] Balance sheet**

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,000	2,000	2,000
Reserves and surplus	-647.18	15.76	
Total shareholders' funds	1,352.82	2,015.76	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	4,890.65	5,355.65	
Deferred tax liabilities (net)	52.91	47.54	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	4,943.56	5,403.19	
Current liabilities [Abstract]			
Short-term borrowings	4,713.28	3,586.74	
Trade payables	694.79	777.44	
Other current liabilities	2,670.89	1,517.63	
Short-term provisions	109.2	108.32	
Total current liabilities	8,188.16	5,990.13	
Total equity and liabilities	14,484.54	13,409.08	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	926.71	905.28	897.94
Intangible assets	0	0	
Intangible assets under development or work-in-progress	411.28	298.38	
Total fixed assets	1,337.99	1,203.66	
Non-current investments	0	0	
Long-term loans and advances	34.38	56.95	
Other non-current assets	627.35	973.62	
Total non-current assets	1,999.72	2,234.23	
Current assets [Abstract]			
Current investments	0	0	
Inventories	6,044.02	4,814.41	
Trade receivables	249.82	483.97	
Cash and bank balances	1,152.28	1,060.04	
Short-term loans and advances	0	0	
Other current assets	5,038.7	4,816.43	
Total current assets	12,484.82	11,174.85	
Total assets	14,484.54	13,409.08	

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	MAHESWARAN	SANKARALINGAM
Middle name of director	PRADEEP	MAHESWARAN
Last name of director	SANKAR	
Designation of director	Managing Director	Director
Director identification number of director	00144074	00143046
Date of signing of financial statements by director	19/09/2024	19/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Name of company secretary	Kulavalli Raveesh Swathishree
Permanent account number of company secretary	EFUPS1640V
Date of signing of financial statements by company secretary	19/09/2024

**[100400] Cash flow statement, indirect**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
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	-657.51	27.39	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	105.37	91.09	
Total adjustments to profit (loss)	105.37	91.09	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-1,229.61	-341.13	
Adjustments for decrease (increase) in trade receivables	234.15	668.71	
Adjustments for decrease (increase) in other current assets	-207.06	998.49	
Adjustments for increase (decrease) in trade payables	-82.83	-479.09	
Adjustments for increase (decrease) in other current liabilities	1,758.76	-427.16	
Adjustments for provisions	-4.27	0.85	
Total adjustments for working capital	469.14	420.67	
Total adjustments for reconcile profit (loss)	574.51	511.76	
Net cash flows from (used in) operations	-83	539.15	
Interest paid	-597.94	-658.01	
Interest received	-28.42	-14.49	
Income taxes paid (refund)	0	-4.27	
Other inflows (outflows) of cash	12.55	499.64	
Net cash flows from (used in) operating activities before extraordinary items	499.07	1,686.58	
Net cash flows from (used in) operating activities	499.07	1,686.58	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	239.54	295.09	
Interest received	28.42	14.49	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	346.27	-658.42	
Net cash flows from (used in) investing activities before extraordinary items	135.15	-939.02	
Net cash flows from (used in) investing activities	135.15	-939.02	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	0	
Proceeds from borrowings	55.96	239.03	
Interest paid	597.94	658.01	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities before extraordinary items	-541.98	-418.98	
Net cash flows from (used in) financing activities	-541.98	-418.98	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	92.24	328.58	
Net increase (decrease) in cash and cash equivalents	92.24	328.58	
Cash and cash equivalents cash flow statement at end of period	1,152.28	1,060.04	731.46

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		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 share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each
Name of shareholder	A.NIRANJAN SANKAR	A.NIRANJAN SANKAR	A.PRAMOD SANKAR	A.PRAMOD SANKAR
PAN of shareholder	ABHPN3056F	ABHPN3056F	AIMPP9760E	AIMPP9760E
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,49,500	[shares] 2,49,500	[shares] 2,49,500	[shares] 2,49,500
Percentage of shareholding in company	16.63%	16.63%	16.63%	16.63%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 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 share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each
Name of shareholder	S.MAHESWARAN	S.MAHESWARAN	M. Revathi	M. Revathi
PAN of shareholder	ADVPM8958P	ADVPM8958P	ACMPR5042B	ACMPR5042B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 86,000	[shares] 86,000	[shares] 1,80,000	[shares] 1,80,000
Percentage of shareholding in company	5.73%	5.73%	12.00%	12.00%

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
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 share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each
Name of shareholder	M.PRADEEP SANKAR	M.PRADEEP SANKAR	A.SARANAYA BOOPATHY	A.SARANAYA BOOPATHY
PAN of shareholder	AFFPP7104J	AFFPP7104J	APYPS1937D	APYPS1937D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,34,000	[shares] 2,34,000	[shares] 1,66,333	[shares] 1,66,333
Percentage of shareholding in company	15.60%	15.60%	11.09%	11.09%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 7 [Member]		Shareholder 8 [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 share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each	Equity share of Rs. 100 each
Name of shareholder	A.NANDITA BOOPATHY	A.NANDITA BOOPATHY	A.MEENAKSHI BOOPATHY	A.MEENAKSHI BOOPATHY
PAN of shareholder	ADCPN0249B	ADCPN0249B	AQBPM3731D	AQBPM3731D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,66,333	[shares] 1,66,333	[shares] 1,66,334	[shares] 1,66,334
Percentage of shareholding in company	11.09%	11.09%	11.09%	11.09%

**Disclosure of shareholding more than five per cent in company [Table]****..(5)**

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

Classes of share capital [Axis]	Preference shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	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	Preference share of Rs. 100 each	Preference share of Rs. 100 each
Name of shareholder	PIONEER ASIA INDUSTRIES PRIVATE LIMITED	PIONEER ASIA INDUSTRIES PRIVATE LIMITED
CIN of shareholder	U24294TN1976PTC007180	U24294TN1976PTC007180
PAN of shareholder	AABCP6171H	AABCP6171H
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 5,00,000	[shares] 5,00,000
Percentage of shareholding in company	100.00%	100.00%



## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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] 20,00,000	[shares] 20,00,000		[shares] 15,00,000
Value of shares authorised	2,000	2,000		1,500
Number of shares issued	[shares] 20,00,000	[shares] 20,00,000		[shares] 15,00,000
Value of shares issued	2,000	2,000		1,500
Number of shares subscribed and fully paid	[shares] 20,00,000	[shares] 20,00,000		[shares] 15,00,000
Value of shares subscribed and fully paid	2,000	2,000		1,500
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] 20,00,000	[shares] 20,00,000		[shares] 15,00,000
Total value of shares subscribed	2,000	2,000		1,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,000	[shares] 20,00,000		[shares] 15,00,000
Value of shares called	2,000	2,000		1,500
Value of shares paid-up	2,000	2,000		1,500
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 20,00,000	[shares] 15,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0

Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	2,000	2,000	2,000	1,500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
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
Terms and conditions of shares pending allotment				
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment				
Over due period for which application money is pending prior to allotment of shares				
Reason for over due period for which application money is pending prior to allotment of shares				

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 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 of Rs. 100/- each	Equity Shares of Rs. 100/- each
Number of shares authorised	[shares] 15,00,000		[shares] 15,00,000	[shares] 15,00,000
Value of shares authorised	1,500		1,500	1,500
Number of shares issued	[shares] 15,00,000		[shares] 15,00,000	[shares] 15,00,000
Value of shares issued	1,500		1,500	1,500
Number of shares subscribed and fully paid	[shares] 15,00,000		[shares] 15,00,000	[shares] 15,00,000
Value of shares subscribed and fully paid	1,500		1,500	1,500
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] 15,00,000		[shares] 15,00,000	[shares] 15,00,000
Total value of shares subscribed	1,500		1,500	1,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 15,00,000		[shares] 15,00,000	[shares] 15,00,000
Value of shares called	1,500		1,500	1,500
Value of shares paid-up	1,500		1,500	1,500
Par value per share			[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000
Reconciliation of value of shares outstanding [Abstract]				

Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,500	1,500	1,500	1,500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0

Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			NA	NA
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
Terms and conditions of shares pending allotment			0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment			0	0
Over due period for which application money is pending prior to allotment of shares			0	0
Reason for over due period for which application money is pending prior to allotment of shares			0	0

## Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [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]				
Number of shares authorised		[shares] 5,00,000	[shares] 5,00,000	
Value of shares authorised		500	500	
Number of shares issued		[shares] 5,00,000	[shares] 5,00,000	
Value of shares issued		500	500	
Number of shares subscribed and fully paid		[shares] 5,00,000	[shares] 5,00,000	
Value of shares subscribed and fully paid		500	500	
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] 5,00,000	[shares] 5,00,000	
Total value of shares subscribed		500	500	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 5,00,000	[shares] 5,00,000	
Value of shares called		500	500	
Value of shares paid-up		500	500	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued in other private placement		[shares] 0	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued as other preferential allotment		[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Number of shares issued under employee stock option plan		[shares] 0	[shares] 0	
Number of other issue of shares arising out of conversion of securities		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Decrease in number of shares during period [Abstract]				
Number of shares bought back		[shares] 0	[shares] 0	
Other decrease in number of shares		[shares] 0	[shares] 0	
Total decrease in number of shares during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 15,00,000	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus issue during period		0	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other private placement issue during period		0	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other preferential allotment issue during period		0	0	
Amount of issue allotted for contracts without payment received in cash during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Amount of employee stock option plan issued during period		0	0	
Amount of other issue arising out of conversion of securities during period		0	0	
Total aggregate amount of increase in share capital during period		0	0	
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back		0	0	
Other decrease in amount of shares		0	0	
Total decrease in share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	1,500	500	500	500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company		[shares] 0	[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	[shares] 0	
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years		[shares] 0	[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	[shares] 0	
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
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	
Terms and conditions of shares pending allotment				
Number of shares proposed to be issued		[shares] 0	[shares] 0	
Share premium for shares to be allotted		0	0	
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment				
Over due period for which application money is pending prior to allotment of shares				
Reason for over due period for which application money is pending prior to allotment of shares				

## Disclosure of classes of share capital [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of 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	Preference Shares of Rs. 100/- each	Preference Shares of Rs. 100/- each	
Number of shares authorised	[shares] 5,00,000	[shares] 5,00,000	
Value of shares authorised	500	500	
Number of shares issued	[shares] 5,00,000	[shares] 5,00,000	
Value of shares issued	500	500	
Number of shares subscribed and fully paid	[shares] 5,00,000	[shares] 5,00,000	
Value of shares subscribed and fully paid	500	500	
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] 5,00,000	[shares] 5,00,000	
Total value of shares subscribed	500	500	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 5,00,000	[shares] 5,00,000	
Value of shares called	500	500	
Value of shares paid-up	500	500	
Par value per share	[INR/shares] 100	[INR/shares] 100	
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	
Number of shares issued in other private placement	[shares] 0	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	
Number of other issues of shares	[shares] 0	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	
Decrease in number of shares during period [Abstract]			
Number of shares bought back	[shares] 0	[shares] 0	
Other decrease in number of shares	[shares] 0	[shares] 0	
Total decrease in number of shares during period	[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	
Amount of bonus issue during period	0	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	
Amount of other private placement issue during period	0	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	
Amount of other preferential allotment issue during period	0	0	
Amount of issue allotted for contracts without payment received in cash during period	0	0	
Amount of issue under scheme of amalgamation during period	0	0	

Amount of other issues during period	0	0	
Amount of employee stock option plan issued during period	0	0	
Amount of other issue arising out of conversion of securities during period	0	0	
Total aggregate amount of increase in share capital during period	0	0	
Decrease in share capital during period [Abstract]			
Decrease in amount of shares bought back	0	0	
Other decrease in amount of shares	0	0	
Total decrease in share capital during period	0	0	
Total increase (decrease) in share capital	0	0	
Share capital at end of period	500	500	500
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 0	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	NA	NA	
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	
Terms and conditions of shares pending allotment	0	0	
Number of shares proposed to be issued	[shares] 0	[shares] 0	
Share premium for shares to be allotted	0	0	
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0	
Over due period for which application money is pending prior to allotment of shares	0	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	0	

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (37) [See below]	Textual information (38) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

## Textual information (37)

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

	31-03-2024		31-03-2023	
NOTE-3				
SHARE CAPITAL	Number	Amount in Rs.	Number	Amount in Rs.
AUTHORISED CAPITAL				
Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
ISSUED CAPITAL				
Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
SUBSCRIBED CAPITAL				
1500000 Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
500000 Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
	20,00,000	20,00,00,000	20,00,000	20,00,00,000
Amount in Rs.				

## Textual information (38)

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

	31-03-2023		31-03-2022	
NOTE-3				
SHARE CAPITAL	Number	Amount in Rs.	Number	Amount in Rs.
AUTHORISED CAPITAL				
Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
ISSUED CAPITAL				
Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
SUBSCRIBED CAPITAL				
1500000 Equity shares of Rs.100 each	15,00,000	15,00,00,000	15,00,000	15,00,00,000
500000 Preference Shares of Rs.100/-each	5,00,000	5,00,00,000	5,00,000	5,00,00,000
	20,00,000	20,00,00,000	20,00,000	20,00,00,000
Amount in Rs.				

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 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	-662.94	12.46		-662.94
Other additions to reserves	0	0		0
Total additions to reserves	-662.94	12.46		-662.94
Appropriations for dividend, dividend tax and general reserve [Abstract]				
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	-662.94	12.46		-662.94
Reserves at end of period	-647.18	15.76	3.3	-647.18

**Statement of changes in reserves [Table]**

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 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	12.46	
Other additions to reserves	0	
Total additions to reserves	12.46	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
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	12.46	
Reserves at end of period	15.76	3.3

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on reserves explanatory [TextBlock]		
Aggregate amount set aside or proposed to be set aside, to reserve	0	0
Aggregate amounts withdrawn from such reserves set aside	0	0
Share reserves joint ventures	0	0

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Other external commercial borrowings [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	961.85	961.85	961.85	961.85
Nature of security [Abstract]				
Nature of security			Secured against Property owned by Directors	Secured against Property owned by Directors

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [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	520.95	0	520.95
Nature of security [Abstract]				
Nature of security			WCTL under GECL	WCTL under GECL

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [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	1,600	1,600	2,328.8	2,272.85
Nature of security [Abstract]				
Nature of security				

**Classification of borrowings [Table]**

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances, others [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	1,600	1,600	2,328.8	2,272.85
Nature of security [Abstract]				
Nature of security	(Secured against Property owned by Directors)	(Secured against Property owned by Directors)		

**Classification of borrowings [Table]**

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Loans repayable on demand [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	448.58	0	3,139.29	2,417.11
Nature of security [Abstract]				
Nature of security	WCTL under GECL	WCTL under GECL		
Terms of repayment of term loans and other loans				

**Classification of borrowings [Table]**

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured 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	1,125.41	1,169.63	3,139.29	2,417.11
Nature of security [Abstract]				
Nature of security			SHORT TERM BORROWINGS - Secured Loans	SHORT TERM BORROWINGS - Secured Loans
Terms of repayment of term loans and other loans			SHORT TERM BORROWINGS - Secured Loans	SHORT TERM BORROWINGS - Secured Loans



## Classification of borrowings [Table]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured 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	1,125.41	1,169.63
Terms of repayment of term loans and other loans	SHORT TERM BORROWINGS - Unsecured Loans	SHORT TERM BORROWINGS - Unsecured Loans

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (39) [See below]	Textual information (40) [See below]
Share long-term borrowings joint ventures	0	0
Share short-term borrowings joint ventures	0	0

## Textual information (39)

## Disclosure of notes on borrowings explanatory [Text Block]

<b>LONG TERM BORROWINGS</b>		
<b>Secured Loans</b>		
Aditya Birla Finance Ltd.	9,61,84,879.00	9,61,84,879.00
(Secured against Property owned by Directors)		
Barclays Investments and Loans (India) Pvt Ltd	16,00,00,000.00	16,00,00,000.00
(Secured against Property owned by Directors)		
	25,61,84,879.00	25,61,84,879.00
<b>Unsecured Loans</b>		
Hibiscus Enterprises LLP	3,20,00,000.00	3,20,00,000.00
Shri S.Maheswaran	4,84,90,000.00	4,60,90,000.00
Smt. M.Revathi	1,00,00,000.00	1,00,00,000.00
Asia Match company Private Limited	75,00,000.00	75,00,000.00
AMTI Tamari Tech	6,83,20,732.00	6,48,20,429.00
Shri M.Pradeep Sankar	5,23,70,255.00	5,26,75,000.00
Pradeepsankar Enterprises	1,42,00,000.00	1,42,00,000.00
Total	23,28,80,987.00	22,72,85,429.00
Total Secured Loans	25,61,84,879.00	25,61,84,879.00
Total Unsecured Loans	23,28,80,987.00	22,72,85,429.00
	48,90,65,866.00	48,34,70,308.00

## Textual information (40)

## Disclosure of notes on borrowings explanatory [Text Block]

NOTE-5	2022-23 (Amount in Rs.)	2021-22 (Amount in Rs.)
LONG TERM BORROWINGS		
Secured Loans		
Aditya Birla Finance Ltd.	961.85	961.85
(Secured against Property owned by Directors)		
Sundaram Finance Ltd.,	-	-
(Secured against Motor Car)		
Barclays Investments and Loans (India) Pvt Ltd	1,600	1,450
IOB- WCTL under GECL	520.95	520.95
	3082.80	2932.80
Unsecured Loans		
Hibiscus Enterprises LLP	320	320
Shri S.Maheswaran	460.90	460.90
Smt. M.Revathi	100	100
Asia Match Company Private Limited	75	75
AMTI Tamari Tech	648.20	648.20
Pioneer Asia Industries Pvt Ltd	-	-
Shri M.Pradeep Sankar	526.75	526.75
Pradeepsankar Enterprises	142	142
Total	2272.85	2183.82

## NOTE-8

## SHORT TERM BORROWINGS

## Secured Loans

Indian Overseas Bank - Madurai -CC 2417.11 2446.05

## Unsecured Loans

LC Payable & Bills Discounting ( Bill discounting facility availed from IDBI/SIB, LC Facility from IOB) 1169.63 631.72

3586.74 3077.77

**[201000] Notes - Tangible assets**

## Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased 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			Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.		
Useful lives or depreciation rates tangible assets			Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.		

## Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]		Computer equipments [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	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.
Useful lives or depreciation rates tangible assets	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.

## Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [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			Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.
Useful lives or depreciation rates tangible assets			Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.	Tangible assets are measured on cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the Schedule II of the Companies Act, 2013.

## Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 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	119.64	98.44		119.64	98.44	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-98.21	-91.09				
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	21.43	7.35		119.64	98.44	
Tangible assets at end of period	926.71	905.28	897.94	1,219.28	1,099.64	1,001.19

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 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	98.21	91.09		-0.35	-0.35	
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	98.21	91.09		-0.35	-0.35	
Tangible assets at end of period	292.57	194.36	103.25	2.74	3.09	3.43

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 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				0.35	0.35	
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	
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		0.35	0.35	
Tangible assets at end of period	3.51	3.51	3.5	0.77	0.42	0.07

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	8.98	18.2		8.98	18.2	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-8.18	-3.8				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.8	14.4		8.98	18.2	
Tangible assets at end of period	41.91	41.11	26.7	60.61	51.63	33.42



## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of 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				8.98	18.2	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	8.18	3.8		-8.18	-3.8	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
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	8.18	3.8		0.8	14.4	
Tangible assets at end of period	18.7	10.52	6.72	41.91	41.11	26.7

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 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	8.98	18.2				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				8.18	3.8	
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	8.98	18.2		8.18	3.8	
Tangible assets at end of period	60.61	51.63	33.42	18.7	10.52	6.72

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office 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	1.33	3.26		1.33	3.26	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5.1	-3.17				
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	-3.77	0.09		1.33	3.26	
Tangible assets at end of period	11.32	15.09	15	23.1	21.77	18.51

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [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				7.47	23.03	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5.1	3.17		-14.9	-14.59	
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	5.1	3.17		-7.43	8.44	
Tangible assets at end of period	11.78	6.68	3.51	20.77	28.2	19.76

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 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	7.47	23.03				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				14.9	14.59	
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	7.47	23.03		14.9	14.59	
Tangible assets at end of period	62.23	54.76	31.73	41.46	26.56	11.97

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned 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	101.86	53.95		101.86	53.95	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-69.68	-69.18				
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	32.18	-15.23		101.86	53.95	
Tangible assets at end of period	849.97	817.79	833.05	1,069.83	967.97	914.03

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [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]						
Nature of other tangible assets				interior	Interior Works, Tools & Equipment, Development	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				101.86	53.95	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	69.68	69.18		-69.68	-69.18	
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	69.68	69.18		32.18	-15.23	
Tangible assets at end of period	219.86	150.18	80.98	849.97	817.79	833.05

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]						
Nature of other tangible assets	interior	Interior Works, Tools & Equipment, Development		interior	Interior Works, Tools & Equipment, Development	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	101.86	53.95				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				69.68	69.18	
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	101.86	53.95		69.68	69.18	
Tangible assets at end of period	1,069.83	967.97	914.03	219.86	150.18	80.98



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

..(1)

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

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

**[200400] Notes - Non-current investments**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0
Explanation of significant restrictions on right of ownership realizability of investments or remittance of income or proceeds of disposal	0	0
Share non-current investments joint ventures	0	0

**[200500] Notes - Current investments**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0
Explanation of significant restrictions on right of ownership realizability of investments or remittance of income or proceeds of disposal	0	0
Share current investments joint ventures	0	0

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

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	249.82	483.97	249.82	483.97
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	249.82	483.97	249.82	483.97
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	63.4	61.63
Provision leave encashment	45.8	42.42
Total provisions for employee benefits	109.2	104.05
Provision for corporate tax [Abstract]		
Provision for current tax	0	4.27
Total provision for corporate tax	0	4.27
CSR expenditure provision	0	0
Total provisions	109.2	108.32

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	34.38	56.95	34.38	56.95
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	34.38	56.95	34.38	56.95
Details of loans and advances to related parties				0
Nature of other loans and advances			Other Deposits	Other Deposits
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

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	6,044.02	4,814.41	4,045.37	3,643.74
Mode of valuation			Valued at cost	Valued at cost

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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	1,998.65	1,170.67
Mode of valuation	Valued at cost	Valued at cost

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Service tax payable	14.14	15.65
Taxes payable current tax	25.38	33.31
Taxes payable other tax	0.26	0
Accrued expenses payable	0	0
Public deposit payable, current	0	0
Total other payables, current	39.78	48.96
Advance received from customers	2,423.03	1,255.95
Short-term employee related liabilities	205.9	211.92
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	2.18	(A) 0.8
Total other current liabilities	2,670.89	1,517.63
Other non-current assets, others	627.35	(B) 973.62
Total other non-current assets	627.35	973.62
Nature of other non-current assets, others	Pre-operative Expenses, Pioneer Xenergy Private Limited-ICD (PPA IPL)	Pre-operative Expenses, Pioneer Xenergy Private Limited-ICD (PPA IPL)
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]
Aggregate amount of trade receivables outstanding for period exceeding six months	146.35	390.08
Fixed deposits with banks	0	0
Other balances with banks	1,148.45	1,059.1
Total balance with banks	1,148.45	1,059.1
Cash on hand	3.83	0.94
Total cash and cash equivalents	1,152.28	1,060.04
Total cash and bank balances	1,152.28	1,060.04
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 unamortised expenses	0	0
Interest receivable	0	0
Other current assets, others	5,038.7	(C) 4,816.43
Total other current assets	5,038.7	4,816.43
Nature of other current assets	Refer NOTE NO. 17 OTHER CURRENT ASSETS	Refer NOTE NO. 19 OTHER CURRENT ASSETS

**Footnotes**

(A)

Axis Bank Visa Credit Card

(B)

Pre-operative Expenses - 7.36

Pioneer Xenergy Private Limited-ICD (PPAIPL) - 966.25

(C)

GST Input Balance	681.44
Advances to suppliers	4074.66
Staff & Factory Advances	6.79
TDS Receivables	53.54
Other Advances	0.00
Pre-paid Expenses	0.00
Interest Receivable	0.00

**Textual information (41)****Disclosure of notes on provisions explanatory [Text Block]****NOTE-10****SHORT TERM PROVISIONS**

Provision for Income Tax	-	4,27,481.60
Provision for Gratuity	63,40,326.00	61,62,919.00
Provision for Leave salary	45,80,008.67	42,41,261.67
	1,09,20,334.67	1,08,31,662.27

## Textual information (42)

## Disclosure of notes on provisions explanatory [Text Block]

NOTE-11		
SHORT TERM PROVISIONS		
Provision for Income Tax	4.27	3.42
Provision for Gratuity	61.63	60.55
Provision for Leave salary	42.41	50.56
	108.32	114.53

## Textual information (43)

## Disclosure of notes on trade receivables explanatory [Text Block]

NOTE-15		
TRADE RECEIVABLES		
Sundry Debtors (Below 6 months)		
a)UnSecured and Considered Good	1,03,46,797.32	93,88,557.78
Sundry Debtors (outstanding for more than 6 months)		
b)Unsecured, Considered Good	1,46,35,533.90	3,90,08,388.52
	2,49,82,331.22	4,83,96,946.30

## Textual information (44)

## Disclosure of notes on trade receivables explanatory [Text Block]

NOTE-16	FY 2022-23	FY 2021-22
TRADE RECEIVABLES		
Sundry Debtors (Below 6 months)		
a)UnSecured and Considered Good	93.89	848.90
Sundry Debtors (outstanding for more than 6 months)		
b)Unsecured,?Considered Good	390.08	303.78
	483.97	1152.68

**[200700] Notes - Additional disclosures on balance sheet****Acquisition and disposal of investments [Table]**

..(1)

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

Acquisition and disposal of investments [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]		
Details of acquisition and disposal of investments [Abstract]		
Acquisition and disposal of investments [LineItems]		
Nature of investment purchased or sold during period	0	0
Type of investment	0	0
Number of units purchased	[pure] 0	[pure] 0
Face value of units purchased	[pure] 0	[pure] 0
Purchase price per unit	[pure] 0	[pure] 0
Number of units sold	[pure] 0	[pure] 0
Selling price per unit	[pure] 0	[pure] 0

**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [LineItems]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	0	0
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	0	0
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	0	0



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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Nature of other commitments	0	0	
Total contingent liabilities and commitments	0	0	
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
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	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 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	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	8502	8502	
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (45) [See below]	Textual information (46) [See below]

## Textual information (45)

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

a) Basis of Accounting	The financial statement of the company has been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
(b) Inventories	The Inventory comprising of Materials, Components, and Work in Progress has been valued at a cost of Rs.4814.41 Lakhs and has been certified by the Management, and the same is valued at cost.
(c) Tangible Assets and Depreciation	Tangible assets are measured on a cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013.
(d) Intangible Assets	The Company has Intangible Assets under the Development stage.
(e) Revenue Recognition	The Revenue of the company from the Supply of Components and Solar Components has been recognized on the accrual basis and as per Accounting Standard – 9.
(f) Expenditure	Expenditure is accounted on an accrual basis.
(g) Employee Benefits	The employees are covered under the Employee State Insurance Act and Provident Fund Act and the relevant payments are in order.
(h) Foreign Exchange Transactions	There are no Foreign Currency earnings during the year. There is Foreign Currency outflow in respect of the Import of Materials and Services.
(i) Investments	The Company has not made any Investments during the year.
(j) Taxation	Current tax has been provided for Rs.4.27 Lakhs and Deferred Tax Liability also has been created for Rs. 10.66 Lakhs on account of the timing difference.
(k) Borrowing Costs	No Borrowing cost has been capitalized during the year.
(l) Segment Reporting	Disclosure is not required/made in respect of the same, considering the nature of the Company's business and its activities/operations which are based on Wind Turbine Components and Solar Components in the domestic market in the Wind power and solar power sectors.
(m) Provisions, Liabilities and Contingent Assets	The company has not recognized any contingent liability or contingent asset and there is no Provision required. The Company has provided for gratuity and leave salary and is recognized as a liability in the books of accounts.

(n)	Earnings Per Share	The Earnings per Share of the company is Rs.0.83 (Previous Year – Rs. 0.33)	
(o)	Use of Estimates	The preparation of the Financial statement of the company requires management to make estimates that affect the reported amount of assets and liabilities as at the date of the Financial Statement and the reported amounts include revenue and expenses. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are materialized.	
(p)	Related Party Disclosures	There are transactions with the Related parties and Group Companies and there are unsecured loans from such Parties.	
	Unsecured Loans taken	As at 31st March 2024 Rs. lakhs	As at 31st March 2023 Rs. lakhs
	Hibiscus Enterprises LLP	Rs.320.00	Rs.320.00
	Shri S Maheswaran	Rs.484.90	Rs.460.90
	Smt M Revathi	Rs.100.00	Rs.100.00
	Asia match Company Private Limited	Rs. 75.00	Rs. 75.00
	AMIT Tamarai Tech Park	Rs. 683.20	Rs 648.20
	Shri M Pradeep Sankar	Rs.523.70	Rs.526.75
	PradeepSankar Enterprises	Rs.142.00	Rs.142.00

## Textual information (46)

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

(a) Basis of Accounting	The financial statement of the company has been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
(b) Inventories	The Inventory comprising of Materials, Components, and Work in Progress has been valued at a cost of Rs.4814.41 Lakhs and has been certified by the Management, and the same is valued at cost.
(c) Tangible Assets and Depreciation	Tangible assets are measured on a cost basis. Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013.
(d) Intangible Assets	The Company has Intangible Assets under the Development stage.
(e) Revenue Recognition	The Revenue of the company from the Supply of Components and Solar Components has been recognized on the accrual basis and as per Accounting Standard – 9.
(f) Expenditure	Expenditure is accounted on an accrual basis.
(g) Employee Benefits	The employees are covered under the Employee State Insurance Act and Provident Fund Act and the relevant payments are in order.
(h) Foreign Exchange Transactions	There are no Foreign Currency earnings during the year. There is Foreign Currency outflow in respect of the Import of Materials and Services.
(i) Investments	The Company has not made any Investments during the year.
(j) Taxation	Current tax has been provided for Rs.4.27 Lakhs and Deferred Tax Liability also has been created for Rs. 10.66 Lakhs on account of the timing difference.
(k) Borrowing Costs	No Borrowing cost has been capitalized during the year.
(l) Segment Reporting	Disclosure is not required/made in respect of the same, considering the nature of the Company's business and its activities/operations which are based on Wind Turbine Components and Solar Components in the domestic market in the Wind power and solar power sectors.
(m) Provisions, Liabilities and Contingent Assets	The company has not recognized any contingent liability or contingent asset and there is no Provision required. The Company has provided for gratuity and leave salary and is recognized as a liability in the books of accounts.

(n) Earnings Per Share	The Earnings per Share of the company is Rs.0.83 (Previous Year – Rs. 0.33)		
(o) Use of Estimates	The preparation of the Financial statement of the company requires management to make estimates that affect the reported amount of assets and liabilities as at the date of the Financial Statement and the reported amounts include revenue and expenses. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are materialized.		
(p) Related Party Disclosures	There are transactions with the Related parties and Group Companies and there are unsecured loans from such Parties.		
Unsecured Loans taken	As at 31st March 2023 Rs. lakhs		As at 31st March 2022 Rs. lakhs
Hibiscus Enterprises LLP	Rs.320.00		Rs.320.00
Shri S Maheswaran	Rs.460.90		Rs.460.90
Smt M Revathi	Rs.100.00		Rs.100.00
Asia match Company Private Limited	Rs. 75.00		Rs. 75.00
AMIT Tamarai Tech Park	Rs. 648.20		Rs.559.17
Shri M Pradeep Sankar	Rs.526.75		Rs.526.75
PradeepSankar Enterprises	Rs.142.00		Rs.142.00

**[200900] Notes - Events occurring after balance sheet date**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events occurring after balance sheet date explanatory [TextBlock]		
Description of nature of event after balance sheet date	NA	NA
Description of statement of fact that estimate of financial effect of event after balance sheet date could not be made	NA	NA

**[201700] Notes - Government grants**

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

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

**[201200] Notes - Employee benefits**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]
Description of fact that multi-employer plan is defined benefit plan but accounted as defined contribution plan	NA	NA
Description of reason why sufficient information is not available to account for multi-employer plan as defined benefit plan	NA	NA
Description of information about surplus or deficit of multi-employer plan	NA	NA
Description of basis used to determine surplus or deficit of multi-employer plan	NA	NA
Description of implications of surplus or deficit on multi-employer plan for enterprise	NA	NA
Information about related party transactions with post-employment benefit plans	NA	NA
Description of nature of obligation termination benefits contingent liability	NA	NA
Description of nature of termination benefits expense	NA	NA
Termination benefits expense	0	0

**Textual information (47)****Disclosure of employee benefits explanatory [Text Block]**

- |                       |  |
|-----------------------|--|
| (g) Employee Benefits | The employees are covered under Employee state Insurance Act and Provident Fund Act and in the relevant payments are order |
|-----------------------|--|

**Textual information (48)****Disclosure of employee benefits explanatory [Text Block]**

- |                       |   |
|-----------------------|---|
| (g) Employee Benefits | The employees are covered under Employee state Insurance Act and Provident Fund Act and in the relevant payments are order. |
|-----------------------|---|

**[300400] Notes - Employee share-based payments**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

**[201800] Notes - Borrowing cost**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on borrowing costs explanatory [TextBlock]		
Accounting policy adopted for borrowing costs	NA	NA
Borrowing costs capitalised	0	0

**[201300] Notes - Segments**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (49) [See below]	Textual information (50) [See below]
Description of fact that there is only one business segment and one geographic segment	NA	NA
Description of basis of accounting and changes in basis for transactions between reportable segments	NA	NA
Nature of changes from prior periods in accounting policies on reported segment	NA	NA
Financial effect of changes from prior periods in accounting policies on reported segment	0	0

**Textual information (49)****Disclosure of enterprise's reportable segments explanatory [Text Block]**

Segment Reporting:

Disclosure is not required/made in respect of the same, considering the nature of the Company's business and its activities/operations which are based on Wind Turbine Components and Solar Components in the domestic market in the Wind power and solar power sectors.

**Textual information (50)****Disclosure of enterprise's reportable segments explanatory [Text Block]**

Segment Reporting:

Disclosure is not required/made in respect of the same, considering the nature of the Company's business and its activities/operations which are based on Wind Turbine Components and Solar Components in the domestic market in the Wind power and solar power sectors.

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	HIBISCUS ENTERPRISES LLP	HIBISCUS ENTERPRISES LLP	SANKARALINGAM MAHESWARAN	SANKARALINGAM MAHESWARAN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	APYPS1937D	APYPS1937D	ADVPM8958P	ADVPM8958P
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	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Unsecured Loans taken	Unsecured Loans taken	Unsecured Loans taken	Unsecured Loans taken
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	320	320	484.9	460.9
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0



**Disclosure of relationship and transactions between related parties [Table]**

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	M.REVATHI	M.REVATHI	AMTI TAMARI TECH PARK	AMTI TAMARI TECH PARK
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACMPR5042B	ACMPR5042B	AQBPM3731D	AQBPM3731D
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	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	Unsecured Loans taken	Unsecured Loans taken	Unsecured Loans taken, Rent Paid, Sales and service	Unsecured Loans taken, Rent Paid, Sales and service
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	100	100	683.21	648.2
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	M.PRADEEP SANKAR	M.PRADEEP SANKAR	PRADEEP SANKAR ENTERPRISES PRIVATE LIMITED	PRADEEP SANKAR ENTERPRISES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFFPP7104J	AFFPP7104J		
CIN of related party			U65993TN1984PTC010638	U65993TN1984PTC010638
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	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	Unsecured Loans taken	Unsecured Loans taken	Unsecured Loans taken	Unsecured Loans taken
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	523.7	526.75	142	142
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	7	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	ASIA MATCH COMPANY PRIVATE LIMITED	ASIA MATCH COMPANY PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U24291TN1971PTC005975	U24291TN1971PTC005975
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
Description of nature of transactions with related party	Unsecured Loans taken	Unsecured Loans taken
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	75	75
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

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

**[201400] Notes - Leases**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Contingent rents recognised as expense classified as finance lease	0	0
Description of basis on which contingent rent payments are determined for finance lease	NA	NA
Description of existence and terms of renewal or purchase options and escalation clauses for finance lease	NA	NA
Description of restrictions imposed by lease arrangements for finance lease	NA	NA
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 0	[shares] 0
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	0	0
Profit (loss) for period	-662.94	12.46
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	0	0
Profit (loss) for period	-662.94	12.46

**[202800] Notes - Subsidiary information**

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

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

**[201900] Notes - Income taxes**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, employee benefits	0	0
Total deferred tax assets	0	0
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	5.42	10.66
Total deferred tax liabilities	5.42	10.66

**Textual information (51)****Disclosure of notes on income taxes explanatory [Text Block]****NOTE 6****DEFERRED TAX LIABILITY /(Assets)**

Opening Balance of deferred tax liability/ (Assets) as per last balance sheet	47,54,391.54	36,87,791.54
Add: Deferred tax liability for the Year	5,42,737.00	10,66,600.00
Closing Balance	52,97,128.54	47,54,391.54

**Textual information (52)****Disclosure of notes on income taxes explanatory [Text Block]****NOTE 6****DEFERRED TAX LIABILITY /(Assets)**

Opening Balance of deferred tax liability/ (Assets) as per last balance sheet	36.88	23.28
Less: Deferred tax liability/ (assets) for the Year	10.67	13.60
Closing Balance	47.54	36.88

**[202400] Notes - Investments in associates**

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

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

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

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	NA
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

**[202000] Notes - Discontinuing operations**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on discontinuing operations explanatory [TextBlock]	NA	NA

**[201500] Notes - Impairment**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of impairment of assets explanatory [TextBlock]		
Explanation of impairment loss recognised or reversed by class of assets and by reportable segment	NA	NA
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses for which no disclosure is made under para 121 of AS 28	NA	NA
Explanation of main events and circumstances that let to recognition of these impairment losses or reversals of impairment losses for which no disclosure is made under para 121 of AS 28	NA	NA
Description of key assumptions used to determine recoverable amounts of assets or cash generating units	NA	NA

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (53) [See below]	Textual information (54) [See below]

**Textual information (53)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

Provisions, Contingent Liabilities and Contingent Assets:

The company has not recognized any contingent liability or contingent asset and there is no Provision required. The Company has provided for gratuity and leave salary and is recognized as a liability in the books of accounts.

**Textual information (54)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

Provisions, Contingent Liabilities and Contingent Assets:

The company has not recognized any contingent liability or contingent asset and there is no Provision required. The Company has provided for gratuity and leave salary and is recognized as a liability in the books of accounts.

**[202700] Notes - Cash flow statements**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,152.28	1,060.04	731.46
Total cash and cash equivalents	1,152.28	1,060.04	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	0	-4.27	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	0	-4.27	

**[300200] Notes - Construction contracts**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of recognised revenue from construction contracts explanatory [TextBlock]		
Revenue from construction contracts	0	0
Methods used to determine construction contract revenue recognised	NA	NA
Methods used to determine stage of completion of construction in progress	NA	NA
Description of warranty costs penalties or possible losses of construction contracts contingent liability	NA	NA

**[300800] Notes - Disclosures pertaining to real estate enterprises**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes pertaining to real estate enterprises explanatory [TextBlock]	NA	NA
Sale of plots of land	0	0
Consideration for contract others	0	0
Total consideration for contract	0	0
Total real estate project revenues	0	0
Other cost incurred directly in relation to project	0	0
Total construction and development cost incurred directly in relation to project	0	0
Total construction and development cost	0	0
Total project cost	0	0

**[300900] Notes - Financial instruments**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of financial instruments explanatory [TextBlock]	NA	NA
Disclosures pertaining to hedge accounting where AS 11 not applicable and AS 30 applied [Abstract]		
Description of type of hedge	NA	NA
Description of nature of risks being hedged	NA	NA

**[100200] Statement of profit and loss**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
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	11,075.98	12,151.46
Revenue from sale of services	47.99	487.14
Total revenue from operations other than finance company	11,123.97	12,638.6
Total revenue from operations	11,123.97	12,638.6
Other income	28.57	49.85
Total revenue	11,152.54	12,688.45
Expenses [Abstract]		
Cost of materials consumed	10,189.81	10,477.09
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,229.61	-341.13
Employee benefit expense	1,502.46	1,280.78
Finance costs	725.37	765.39
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	112.71	98.45
Total depreciation, depletion and amortisation expense	112.71	98.45
CSR expenditure	0	0
Other expenses	509.31	380.48
Total expenses	11,810.05	12,661.06
Total profit before prior period items, exceptional items, extraordinary items and tax	-657.51	27.39
Total profit before extraordinary items and tax	-657.51	27.39
Total profit before tax	-657.51	27.39
Tax expense [Abstract]		
Current tax	0	4.27
Deferred tax	5.43	10.66
Total tax expense	5.43	14.93
Total profit (loss) for period from continuing operations	-662.94	12.46
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	-662.94	12.46
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-662.94	12.46
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0
Nominal value of per equity share	[INR/shares] 100	[INR/shares] 100

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	11,075.98	(A) 12,151.46
Total revenue from sale of products	11,075.98	12,151.46
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	47.99	487.14
Total revenue from sale of services	47.99	487.14
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	28.57	14.49
Total interest income on current investments	28.57	14.49
Total interest income	28.57	14.49
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	6.46
Excess provisions bad doubtful debts advances written back	0	0
Miscellaneous other non-operating income	0	28.9
Total other non-operating income	0	35.36
Total other income	28.57	49.85
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, others	597.94	658.01
Total interest expense long-term loans	597.94	658.01
Other interest charges	127.43	107.38
Total interest expense	725.37	765.39
Total finance costs	725.37	765.39
Employee benefit expense [Abstract]		
Salaries and wages	1,333.79	1,094.32
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		



Contribution to provident and other funds for others	69.85	107.76
Total contribution to provident and other funds	69.85	107.76
Employee medical insurance expenses	7.95	9.32
Leave encashment expenses	1.5	0
Gratuity	11.18	10.54
Staff welfare expense	20	18.7
Other employee related expenses	58.19	40.14
Total employee benefit expense	1,502.46	1,280.78
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	37.26	26.13
Rent	101.26	84.94
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	1.85	6.49
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	11.18	9.3
Total rates and taxes excluding taxes on income	11.18	9.3
Subscriptions membership fees	11.72	6.89
Telephone postage	23.33	22.9
Printing stationery	5.74	6.62
Information technology expenses	28.73	19.14
Travelling conveyance	93.32	65.92
Legal professional charges	10.78	3.81
Training recruitment expenses	11.65	19.75
Safety security expenses	7.93	8.08
Directors sitting fees	0	0
Books periodicals	0.16	0.18
Advertising promotional expenses	3.07	9.91
Commission paid other selling agents	0	0
Cost repairs maintenance other assets	56.7	55.23
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Voluntary retirement compensation written off	0	0
Technical know-how written off	0	0
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Fixed assets written off	0	0
Inventories written off	0	0
Investments written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Other assets written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	0	0
Payment for taxation matters	0.75	0.75
Total payments to auditor	0.75	0.75
Miscellaneous expenses	103.88	34.44
Total other expenses	509.31	380.48
Current tax [Abstract]		
Current tax pertaining to current year	0	4.27
Total current tax	0	4.27

**Footnotes**

(A)

Sales - WTGs	7554.64
Sales-Solar	3029.23
Sales - Spares and Services	1398.84
Service Income	487.14
Sales - Power Evacuation	168.75

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-1,229.61	(A) -341.13
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,229.61	-341.13
Revenue other services	47.99	487.14
Total gross income from services rendered	47.99	487.14
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	0	0
FOB value of traded goods exported	0	0
Total earnings on export of goods calculated on FOB basis	0	0
Earnings on royalty	0	0
Earnings on know-how	0	0
Earnings on professional and consultation fees	0	0
Total earnings on royalty, know-how, professional and consultation fees	0	0
Earnings on interest	0	0
Earnings on dividend	0	0
Total earnings on interest and dividend	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Nature of earnings on other income in foreign currency	0	0
Domestic sale manufactured goods	11,075.98	12,151.46
Total domestic turnover goods, gross	11,075.98	12,151.46
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	11,075.98	12,151.46
Domestic revenue services	47.99	487.14
Export revenue services	0	0
Total revenue from sale of services	47.99	487.14
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**Footnotes**

(A)

Opening Stock	4473.28
Closing Stock	4814.41

Change in inventory -341.13

**[300100] Notes - Revenue**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of revenue explanatory [TextBlock]	The Revenue of the company from the Supply of Components and Solar Components has been recognized on the accrual basis and as per Accounting Standard - 9.	The Revenue of the company from the Supply of Components and Solar Components has been recognized on the accrual basis and as per Accounting Standard - 9.
Share revenue from operations joint ventures	0	0

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (55) [See below]	Textual information (56) [See below]
Description of reason why reporting currency is different from currency of country in which enterprise is domiciled	NA	NA
Details of change in classification of significant foreign operation [Abstract]		
Nature of change in classification of significant foreign operation	NA	NA
Disclosure of enterprise's foreign currency risk management policy	NA	NA

**Textual information (55)****Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]**

Foreign Exchange Transactions:

There are no Foreign Currency earnings during the year. There is Foreign Currency outflow in respect of the Import of Materials and Services.

**Textual information (56)****Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]**

Foreign Exchange Transactions:

There are no Foreign Currency earnings during the year. There is Foreign Currency outflow in respect of the Import of Materials and Services.

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

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

Key managerial personnels and directors [Axis]	1	2	3
	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	PRADEEP SANKAR MAHESWARAN	SANKARALINGAM MAHESWARAN	PRAMOD SANKAR
Director identification number of key managerial personnel or director	00144074	00143046	00142564
Permanent account number of key managerial personnel or director	AFPP7104J	ADVPM8958P	AIMPP9760E
Date of birth of key managerial personnel or director	11/02/1976	07/09/1948	08/06/1983
Designation of key managerial personnel or director	Managing Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 2,34,000	[shares] 86,000	[shares] 2,49,500
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission 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 Lakhs of INR

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